

(b) On receipt of the declaration and payment of the tax as required by paragraph (a), the state treasurer shall issue a receipt to the person paying the tax and furnish said person with a suitable tax stamp to be affixed to the package of tobacco products upon which the tax has been paid.

(c) The declaration and receipt referred to in paragraphs (a) and (b) shall contain the name and address of the person possessing the tobacco products involved, the location of such tobacco products, and the quantity, brand name, place of purchase and date of purchase of such tobacco products.

(6) PRESUMPTION FROM POSSESSION. The possession of any tobacco products which do not bear the stamp required by section 139.50 shall be prima facie evidence that the possession of such tobacco products is subject to the tax imposed by section 139.51 and that this latter tax has not been paid.

(7) PENALTIES, ADMINISTRATIVE PROVISIONS. To the extent consistent with this section, all provisions of section 139.50 relative to penalties, enforcement administration and review shall be applicable to the tax imposed under section 139.51.

(8) PROVISIONS SEVERABLE. The several terms and provisions of this section shall be deemed severable and if any provisions of this section, or the application thereof to any person or circumstance is held invalid, the remainder of the section and the application of such provision or provisions to other persons or circumstances shall not be affected thereby.

Approved July 10, 1945.

No. 286, A.]

[Published July 13, 1945.

CHAPTER 440.

AN ACT to amend 71.06 (3), 71.09 (7), 71.10 (6) (a) and 71.11 (1) and to create 71.115 (6) of the statutes, relating to audits of income, and adjustments of tax and rate of interest thereon.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

SECTION 1. 71.115 (6) of the statutes is created to read:

71.115 (6) In recognition of an existing shortage of skilled and competent professional manpower created by the existing

war emergency, the notices provided for in this section may be given with respect to adjustments of income of the calendar years 1942, 1943 and 1944, or corresponding fiscal years, within 5 years after the close of the period covered by the income tax return, and refunds or credits may be made, and claims for refund may be filed, of taxes paid on income of the calendar years 1942, 1943 and 1944, or corresponding fiscal years, within 5 years after the close of the period covered by the income tax return, notwithstanding any other limitations expressed in this section.

SECTION 2. 71.06 (3) of the statutes is amended to read:

71.06 (3) (a) In assessing back taxes interest shall be added to such taxes at the * * * *following rates* per annum from the date on which such back taxes if originally assessed would have become delinquent if unpaid, to the date on which such back taxes when subsequently assessed will become delinquent if unpaid: *5 per cent on back taxes assessed within the 3-year period provided by section 71.115 (1) (b); and 3 per cent on back taxes assessed within the additional period provided by section 71.115 (6).*

(b) In crediting overpayments of income and surtaxes against underpayments or against taxes to be subsequently collected and in certifying refunds of such taxes, interest shall be added at the * * * *following rates* per annum from the date on which such taxes when assessed would have become delinquent if unpaid to the date on which such overpayment was certified on the tax roll: *5 per cent on credits and refunds made within the 3-year period provided by section 71.115 (2); and 3 per cent on credits and refunds made within the additional period provided by section 71.115 (6).*

SECTION 3. 71.09 (7) of the statutes is amended to read:

71.09 (7) In case of neglect occasioned by the sickness or absence of a person, or of an officer of any corporation required to file a return, or for other sufficient reason, the department of taxation in the case of corporations and the assessor of incomes in the case of persons other than corporations may on written request allow such further time for making and delivering such return as they may deem necessary not to exceed 30 days. Income taxes payable upon the filing of the tax return shall not become delinquent during such extension period, but shall be subject to interest at the rate of * * * *5 per cent per an-*

num during such period. The granting of any extension of time for filing and return shall not serve to extend the discount date provided by section 71.10 (3) (c).

SECTION 4. 71.10 (6) (a) of the statutes is amended to read:

71.10 (6) (a) If the taxpayer requests a hearing, the additional tax or overpayment shall not be placed on the tax roll until after hearing and determination of the tax by the board of tax appeals. In the application for such hearing, filed pursuant to section 71.12, the taxpayer may offer to deposit the entire amount of the additional taxes, together with interest thereon, with the state treasurer. If such offer to deposit is made, the department of taxation or assessor of incomes, as the case may be, shall issue a certificate to the state treasurer authorizing him to accept payment of such taxes together with interest thereon to the first day of the succeeding month and to give his receipt therefor. A copy of such certificate shall be mailed to the taxpayer who shall thereupon pay such taxes and interest to said treasurer within 30 days. A copy of the receipt of the state treasurer shall be filed with the department of taxation or assessor of incomes. The department of taxation or the assessor of incomes shall, upon final determination of the appeal, certify to the state treasurer the amount of the taxes as finally determined and shall direct him to apportion and pay to the proper county and town, city or village treasurers the amounts of such taxes, together with the interest thereon, to which the counties and the towns, cities or villages are entitled under section 71.19 and shall also direct the state treasurer to refund to the appellant any portion of such payment which shall have been found to have been illegally assessed, including the interest thereon. Such certificate shall specify the counties and the local taxing districts to which the tax is attributable under section 71.18. The state treasurer shall make the payments directed by such certificate within 30 days after receipt thereof. Taxes paid to the state treasurer under the provisions of this paragraph shall be subject to the interest provided by section 71.06 (3) and section 71.16 (2) only to the extent of the interest accrued on said taxes prior to the first day of the month succeeding the application for hearing. Payments made by the state treasurer to the county and town, city or village treasurers shall not include interest which may have been earned during the time that the funds were in the hands of the state treasurer. Any portion of the

amount paid to the state treasurer which is refunded to the taxpayer shall bear interest at the rate of * * * 5 per cent per annum during the time that the funds were in the hands of the state treasurer.

SECTION 5. 71.11 (1) of the statutes is amended to read:

71.11 (1) Whenever in the judgment of the department of taxation or assessor of incomes it is deemed advisable to verify any return directly from the books and records of any person, or from any other sources of information, the department of taxation or assessor of incomes may direct any return to be so verified. *In any case in which a reasonable showing is made in writing to the department of taxation that because of merger, consolidation, reorganization, or sale of an entire business, the extension provided for in section 71.115 (6) will result in undue burden to the taxpayer, the department shall conduct a field audit in the matter with the least possible delay, giving such audit preferential treatment, and in no event shall such audit be delayed beyond 3 years from the filing of such request.*

Approved July 10, 1945.

No. 193, S.]

[Published July 20, 1945.

CHAPTER 441.

AN ACT to revise chapters 300 to 307 (Title XXVIII) of the statutes, relating to courts of justices of the peace and proceedings therein in civil actions.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

CHAPTER 300

COURTS OF JUSTICES OF THE PEACE AND PROCEEDINGS THEREIN IN CIVIL ACTIONS

SECTION 1. 300.001 of the statutes is created to read:

300.001 DEFINITIONS. In Title XXVIII, unless the context plainly indicates otherwise:

- (1) Justice means justice of the peace;
- (2) Town includes village and city;
- (3) Town clerk includes municipal clerk.

SECTION 2. 300.01 is amended to read:

300.01 TERRITORIAL JURISDICTION OF JUSTICES. *The terri-*