

No. 110, S.]

[Published May 16, 1947.]

CHAPTER 107.

AN ACT to amend 71.61 (2) of the statutes, relating to the privilege dividend tax.

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

71.61 (2) of the statutes is amended to read:

71.61 (2) Every corporation reporting its income under chapter 71 upon a calendar year basis shall on or before January 31, 1946, make return of its dividend payments on the forms prescribed by the department of taxation and make remittance to the department of taxation of privilege dividend taxes deducted and withheld from dividends paid during the period July 1, 1945, to December 31, 1945. Every corporation reporting its income under chapter 71 upon a fiscal year basis shall, on or before the * * * *seventy-fifth* day * * * following the close of such year, make return of its dividend payments on the forms prescribed by the department of taxation and make remittance to the department of taxation of privilege dividend taxes deducted and withheld from dividends paid between July 1, 1945, and the close of its fiscal year. Thereafter all corporations required to deduct and withhold any tax under this section shall make return and remittance of such taxes to the department of taxation on or before the * * * *seventy-fifth* day * * * following the close of their fiscal or calendar years.

Approved May 14, 1947.

No. 120, S.]

[Published May 16, 1947.]

CHAPTER 108.

AN ACT to amend 41.16 (1) and (3) of the statutes, relating to the financing of vocational and adult education schools.

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

41.16 (1) and (3) of the statutes are amended to read:

41.16 (1) The local board of vocational and adult education shall annually report * * * the municipal clerk before September