

CHAPTER 30.

AN ACT to amend 71.12 (2), (7) and 73.01 (5) (a); and to create 73.03 (23) of the statutes, relating to the disposition of tax appeals.

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

SECTION 1. 71.12 (2) and (7) of the statutes are amended to read:

71.12 (2) 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 *or disposition of the appeal pursuant to stipulation and order as provided in sections 73.01 (5) (a) and 73.02 (23)*. In the application for such hearing, filed pursuant to section 71.12 (1), 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 71.14 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 71.14. 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 71.09 (5) and 71.13 (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.

(7) After final decision * * * *or other disposition*, the record shall be returned to the department of taxation, and the department * * * shall proceed to collect the taxes in the same manner as other delinquent income taxes are collected.

SECTION 2. 73.01 (5) (a) of the statutes is amended to read:

73.01 (5) (a) Subject to the provisions for judicial review contained in the statutes, the board shall be the final authority for the hearing and determination of all questions of law and fact arising under the tax laws of the state, except such as may be otherwise expressly designated. *Whenever with respect to a pending appeal there is filed with the board a stipulation signed by the department of taxation and the adverse party, pursuant to 73.03 (23), agreeing to an affirmance, modification or reversal of the department's position with respect to some or all of the issues raised in the appeal, the board shall enter an order affirming or modifying in whole or in part, or canceling the assessment appealed from, or allowing in whole or in part or denying the petitioner's refund claim, as the case may be, pursuant to and in accordance with the stipulation filed. No responsibility shall devolve upon the board, respecting the signing of such order of dismissal as to any pending appeal settled by the department without the approval of the board.*

SECTION 3. 73.03 (23) of the statutes is created to read:

73.03 (23) To settle and dispose of tax cases or issues pending before the board of tax appeals when, in the judgment of the department of taxation, such action is warranted in the best interests of the state; and, with the approval of the attorney general, to settle and dispose of tax cases or issues pending in the courts.

Approved March 30, 1949.