

CHAPTER 685.

AN ACT to renumber and amend 71.10 (6) (a) ; and to create 71.01 (3) (dm) and 71.10 (6) (a) of the statutes, relating to income tax exemption for members of the armed forces.

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

SECTION 1. 71.01 (3) (dm) of the statutes is created to read:

71.01 (3) (dm) Compensation received from the United States for active service as a member of the armed forces thereof and compensation received from the United States for service as a reserve member of the armed forces thereof. This exemption shall be allowed for the years 1950, 1951 and 1952.

SECTION 2. 71.10 (6) (a) of the statutes is renumbered 71.10 (6) (am) and amended to read:

71.10 (6) (am) An extension of time for filing returns of income for * * * *the calendar year 1949 or corresponding fiscal year*, shall be granted to all persons in the armed forces of the United States who are located beyond the borders of the United States, for a period up to and including the fifteenth day of the sixth month following the close of * * * *said year*. The returns of income of any such person for the years 1942 to 1948, inclusive, shall be filed within 6 months after the termination of his military service but in no event shall such returns be filed later than June 15, 1950.

SECTION 3. 71.10 (6) (a) of the statutes is created to read:

71.10 (6) (a) An extension of time for filing a return of income for the calendar or corresponding fiscal year 1950, 1951 or 1952 shall be granted to any person in the armed forces of the United States who is located beyond the borders of the United States on the first day following the close of his income year or on the fifteenth day of the third month following the close of such year. The return of such person shall be filed 6 months after termination of such person's military service but in no event later than the fifteenth day of the sixth month following the close of such person's 1952 calendar or corresponding fiscal year. No interest or penalties shall be imposed during any extension period provided for in this paragraph.

Approved July 19, 1951.
