

No. 626, S.]

[Published August 9, 1961.

CHAPTER 352

AN ACT to amend 139.03 (16), 139.11 (1), (2) and (7), 139.27 (3) and 139.50 (3) (f) and (25); and to create 139.11 (2a) of the statutes, relating to time of payment, returns, reports, and filing thereof in connection with the occupational tax on fermented malt beverages, and to penalties in the malt beverage, intoxicating liquor and cigarette tax laws.

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

SECTION 1. 139.03 (16) of the statutes is amended to read:

139.03 (16) Any brewer, bottler or wholesaler required * * * to make, render, sign or verify any report, who makes any false or fraudulent return, * * * or who * * * *attempts* to evade the tax imposed by this chapter, or any person who * * * *aids or abets* in the evasion or attempted evasion of such tax, shall be * * * *fined* not less than \$1,000 nor more than \$5,000 or * * * *imprisoned* not less than 90 days nor more than one year, or * * * both * * * . Any brewer, bottler or wholesaler who * * * *fails* to keep the records required by this chapter or who * * * *falsifies* such records shall be guilty of a misdemeanor and shall upon conviction be subject to punishment in like manner. *Failure to file a report when due shall subject the brewer, bottler or wholesaler to a \$10 late filing fee.*

SECTION 1n. 139.11 (1) and (2) of the statutes are amended to read:

139.11 (1) The occupational tax imposed in s. 139.01 shall be paid to the commissioner of taxation on or before the * * * *fifteenth* day of the month following the month in which such malt beverages are first sold in this state or shipped into this state from outside.

(2) Each brewer and bottler in this state and each wholesaler of malt beverages within this state to whom malt beverages are shipped from outside this state shall on or before the * * * *fifteenth* day of each month, file with the commissioner of taxation on forms prescribed by him a verified return containing such information as may be required to compute and show the amount of occupational tax payable by him for the next preceding calendar month on malt beverages.

SECTION 1r. 139.11 (2a) of the statutes is created to read:

139.11 (2a) For the purposes of subs. (1) and (2), the payments, reports, and returns therein referred to shall be considered furnished, reported, filed or made on time, and payments therein referred to shall be considered timely made, if mailed in a properly addressed envelope, with postage duly prepaid, which envelope is postmarked before midnight on the date prescribed for such furnishing, reporting, filing or making of such payment, provided such statement, report, return or payment is actually received by the commissioner of taxation within 5 days of the prescribed date.

SECTION 2. 139.11 (7) of the statutes is amended to read:

139.11 (7) If the occupational tax * * * *is not* * * * paid when due, there * * * *is* added to the amount of the tax as a penalty a sum equal to * * * 2 per cent thereof, and in addition thereto interest on the tax *and penalty* at the rate of one per cent per month or fraction of a month from

the date the tax became due until paid. Nothing herein contained shall be construed to relieve any person otherwise liable from liability for payment of the occupational tax.

SECTION 3. 139.27 (3) of the statutes is amended to read:

139.27 (3) The duly authorized employes of the commissioner of taxation * * * have all necessary police powers to prevent violations of the provisions of ss. 139.25 to 139.30 and * * * of s. 66.054 and ch. 176. In case the tax imposed in s. 139.26 is not paid when due, a penalty of * * * 2 per cent thereof shall immediately accrue, *and in addition thereto interest on the tax and penalty at the rate of one per cent per month or fraction of a month from the date the tax became due until paid.*

SECTION 4. 139.50 (3) (f) of the statutes is amended to read:

139.50 (3) (f) The duly authorized employes of the commissioner of taxation * * * have all necessary police powers to prevent violations of the provisions of this section *and s. 134.65*. In case the tax imposed in this section is not paid when due, a penalty of * * * 2 per cent thereof shall immediately accrue, *and in addition thereto interest on the tax and penalty at the rate of one per cent per month or fraction of a month from the date the tax became due until paid.*

SECTION 5. 139.50 (25) of the statutes is amended to read:

139.50 (25) Any manufacturer or wholesaler required by this section to make, render, sign or verify any report, who makes any false or fraudulent return, * * * or who * * * *attempts* to evade the tax imposed by this section, or any person who * * * *aids or abets* in the evasion or attempted evasion of such tax, shall be * * * *fined* not less than \$1,000 nor more than \$5,000 or * * * *imprisoned* not less than 90 days nor more than one year, or * * * both * * * . Any manufacturer or wholesaler who * * * *fails* to keep the records required by this section or who * * * *falsifies* such records shall be guilty of a misdemeanor and shall upon conviction be subject to punishment in like manner. *Failure to file a report when due shall subject the manufacturer or wholesaler to a \$10 late filing fee.*

Approved August 4, 1961.
