

1969 Senate Bill 155

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### CHAPTER 314, LAWS OF 1969

AN ACT to repeal 71.11 (45); and to amend 71.11 (41), (42) and (43) of the statutes, relating to failure to file income or franchise tax returns, and providing penalties.

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

SECTION 1. 71.11 (41) of the statutes is amended to read:

71.11 (41) SAME; FAILURE TO FILE RETURN OR REPORT; FALSE RETURNS; FRAUD; MISDEMEANOR. If any person, including an officer of a corporation required by law to make, render, sign or verify any return, wilfully fails or refuses to make a return at the time or times hereinbefore specified in each year required in s. 71.10 (1), (2) and (3), or wilfully fails or refuses to furnish a statement as required by s. 71.10 (8) or to file a statement as required by s. 71.10 (8m) or (8n) or to make deposits or payments as required by s. 71.20 (4) or to file a withholding report as required by s. 71.20 (4), or to file a declaration of estimated income or franchise tax as required by s. 71.21 or 71.22, or wilfully renders a false or fraudulent return, statement, required by s. 71.10 (8), (8m) or (8n) or deposit report, or withholding report or declaration of estimated income or franchise tax required by s. 71.20 (4), such person shall be liable to a penalty not to exceed \$5,000, at the discretion of the court shall be guilty of a misdemeanor and may be fined not more than \$500 or imprisoned not to exceed 6 months or both, together with the cost of prosecution.

SECTION 2. 71.11 (42) of the statutes is amended to read:

71.11 (42) SAME; FALSE INCOME TAX RETURN; FRAUD; FELONY. Any person, other than a corporation, who fails or refuses to make a return at the time hereinbefore specified in each year or shall render renders a false or fraudulent income tax return with intent to defeat or evade any assessment required by this chapter shall upon conviction be guilty of a felony and may be fined not to exceed \$500, \$10,000 or be imprisoned not to exceed one year, 5 years or both, at the discretion of the court, together with the cost of prosecution.

SECTION 3. 71.11 (43) of the statutes is amended to read:

71.11 (43) SAME; OFFICER OF A CORPORATION; FALSE FRANCHISE OR INCOME TAX RETURN; FELONY. Any officer of a corporation required by law to make, render, sign or verify any franchise or income tax return, statement, deposit report or withholding report who makes any false or fraudulent franchise or income tax return, statement, deposit report or withholding report with intent to defeat or evade any assessment or collection required by this chapter to be made, shall upon conviction be guilty of a felony and may be fined not to exceed \$500 \$10,000 or be imprisoned not to exceed one year, 5 years or both, at the discretion of the court, together with the cost of prosecution.

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SECTION 4. 71.11 (45) of the statutes is repealed.

SECTION 5. EFFECT OF THIS ACT. This act shall be effective with respect to tax returns, statements, deposit reports, deposits, withholding reports or declarations filed on or after January 1, 1970, and those required to be filed on or after January 1, 1970.

Approved December 15, 1969.

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