

1991 Assembly Bill 107

Date of enactment: **April 16, 1992**  
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# 1991 WISCONSIN ACT 190

AN ACT to amend 71.83 (3) of the statutes, relating to: changing the procedures by which a later tax return filing fee is imposed on persons.

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

**SECTION 1.** 71.83 (3) of the statutes is amended to read:

71.83 (3) LATE FILING FEES. If any person required under this chapter to file an income or franchise tax return fails to file a return within the time prescribed by law, or as extended under s. 71.03 (7), 71.24 (7) or 71.44 (3), unless the return is filed under such an extension but the person fails to file a copy of the extension that is granted by or requested of the internal revenue service, the department shall add to the tax of the person \$10 in the

case of corporations and in the case of persons other than corporations \$2 when the total normal income tax of the person is less than \$10, \$3 when the tax is \$10 or more but less than \$20, \$5 when the tax is \$20 or more, except that \$20 shall be added to the tax if the return is 60 or more days late. If no tax is assessed against any such person the amount of this fee shall be collected as income taxes are collected, ~~and no person shall be allowed in any action or proceeding to contest the imposition of such fee.~~

**SECTION 2. Initial applicability.** This act first applies to taxable years beginning on January 1 of the year in which this act takes effect.

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