

No. 832, A.]

[Published July 28, 1933.]

**CHAPTER 467.**

AN ACT to create section 71.35 and to amend subsection (4) of section 71.03 of the statutes, relating to payment and collection of income taxes.

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

SECTION 1. A new section is added to the statutes to read:

**71.35 COMPROMISE OF DELINQUENT INCOME TAXES.** (1) Any taxpayer who is unable to pay the full amount of his income tax after the same shall have become delinquent may make application to the tax commission in the case of corporations and the designated representatives of the tax commission in the case of persons other than corporations to pay such delinquent tax with interest and penalties upon an installment basis. Such application shall contain a verified statement of the reasons such tax cannot be paid in full and shall set forth the proposed plan of installment payments. Upon approval of such plan by the assessor of incomes or the tax commission and the payments of installments in accordance with such plan the tax commission or its agents shall withhold collection of such taxes, but on failure of the taxpayer to make any installment payments, the tax commission shall proceed to collect such taxes in the manner provided by law. On failure to pay any such installment when due the treasurer shall forthwith certify the unpaid portion of said tax to the sheriff for collection.

(2) Any taxpayer who is delinquent in the payment of his income tax may petition the assessor of incomes or the tax commission to compromise the amount of such tax including the penalties and interest thereon. Such petition shall set forth a verified financial statement of the taxpayer and shall be in such form as the tax commission shall determine. The tax commission or assessor of incomes may examine the petitioner under oath concerning the matter set forth in such statement. The assessor, in case the petition has been made to him, shall indorse on said petition his recommendations concerning such compromise and shall transmit the same to the tax commission. The tax commission if it shall find that the taxpayer is unable to pay the tax including penalties and interest in full shall determine the amount of tax said petitioner is able to pay and shall enter an order in

accordance therewith. Such order shall provide that such compromised amount shall be effective only if paid within ten days. The tax commission or its agents charged with the collection of income taxes upon receipt of such order, a copy of which in case of individuals shall be forwarded to the assessor of incomes, shall accept payment of the tax in accordance therewith. Upon receipt of a copy of such order from the tax commission by the assessor of incomes the assessor shall enter the unpaid portion of the delinquent tax on the next credit roll. If within three years of such compromise and the entry of the order thereon the tax commission or assessor of incomes shall ascertain that the taxpayer has an income or property sufficient to enable such taxpayer to pay the remainder of the tax including penalty and interest computed to the date of the order and hearing accorded the taxpayer before the tax commission or assessor of incomes, the tax commission may notwithstanding such previous compromise, reopen said tax matter and order the payment in full of said tax; penalty and interest. Said order of the tax commission shall be forwarded to taxpayer by registered mail. The tax commission shall forward a copy of such order to the assessor of incomes of the county in which the delinquent tax was originally levied. Upon receipt of such order the assessor shall make an entry of such taxes ordered to be paid on the next tax roll of the current year.

(3) The provisions of this section shall apply only to income taxes which shall have become delinquent on or before July 1, 1934.

(4) The following clause contained in subsection (3) of section 71.18 is repealed in so far as it is in conflict with any of the provisions of this section: "except the provisions for the compromise or cancellation of illegal taxes and the refund of moneys paid thereon."

SECTION 2. Subsection (4) of section 71.03 of the statutes is amended to read: (71.03) (4) Taxes other than special improvement taxes paid during the year upon the business or property from which the income taxed is derived, including therein taxes imposed by the state of Wisconsin and the government of the United States as income, excess or war profits and capital stock taxes, *including taxes on all real property which is owned and held for business purposes whether income producing or not*, provided that such portion of the deduction for federal income and excess profits taxes as may be allowable shall be confined to

cash payments made within the year covered by the income tax return, and provided further that deductions for income taxes paid to the United States government shall be limited to taxes paid on net income which is taxable under this chapter; and provided further that income taxes imposed by the state of Wisconsin shall accrue for the purpose of this subsection only in the year in which such taxes are assessed.

SECTION 3. This act shall take effect upon passage and publication.

Approved July 25, 1933.

No. 835, A.]

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### CHAPTER 468.

AN ACT to create section 49.124 of the statutes, relating to poor relief.

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

SECTION 1. A new section is added to the statutes to read:

49.124 PENALTIES. (1) Any person who, with intent to secure relief whether for himself or for some other person, shall wilfully make any false representations shall upon conviction be punished as provided in section 343.25.

(2) Any person who wilfully does any act designed to interfere with the proper administration of relief shall be guilty of a misdemeanor and upon conviction shall be fined not less than ten nor more than one hundred dollars or be punished by imprisonment in the county jail for not less than ten nor more than sixty days.

(3) Any dependent person who shall sell or exchange supplies or articles furnished him as relief or who shall dispose of such supplies or articles in any other way than as directed, with intent to defraud the county or municipality furnishing him poor relief, and any person who shall purchase any article knowing it to have been furnished to another person as relief shall be guilty of a misdemeanor and upon conviction shall be punished as provided in subsection (2).

(4) Any person who without legal authority shall send or bring, cause to be sent or brought, or advise any dependent person to go into any municipality for the purpose of making him a charge upon such municipality in order to relieve himself or his