

No. 669, A.]

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CHAPTER 303

AN ACT to repeal and recreate 71.11 (44) (a), (b), (c) and (d) of the statutes, relating to divulging information relative to income tax and gift tax returns and providing a penalty.

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

71.11 (44) (a), (b) (as amended by Chapter 61, laws of 1953), (c) and (d) of the statutes are repealed and recreated to read:

71.11 (44) SAME; DIVULGING INFORMATION. (a) No person shall divulge or circulate for revenue or offer to obtain, divulge or circulate for compensation any information derived from an income tax or gift tax return including information which may be furnished by the department of taxation as provided in this subsection; provided, that this shall not be construed to prohibit publication by any newspaper of information lawfully derived from income tax or gift tax returns for purposes of argument nor to prohibit any public speaker from referring to such information in any address.

(b) The department of taxation or assessor of incomes shall make available upon suitable forms prepared by said department information setting forth the net income tax or gift tax reported as paid or payable in the returns filed by any individual, partnership, or corporation for any individual year upon request. Before such request is granted, the person desiring to obtain said information shall prove his identity and shall be required to sign a statement setting forth his address and his reason for making such request and indicating that he understands the provisions of this section with respect to the divulgement, publication or dissemination of information obtained from returns as provided in par. (a). The use of a fictitious name is declared to be a violation of this subsection. Within 24 hours after any such information from any such income tax or gift tax return has been so obtained, the department of taxation or assessor of incomes shall mail to the person, partnership or corporation from whose return such information has been obtained a notification thereof, which shall give the name and address of the person obtaining said information and the reason assigned by him for requesting said information. The department of taxation or assessor of incomes shall collect from the person requesting such information a fee of \$1 for each return to defray the cost incident to the furnishing of such information and the notification of the person, partnership or corporation from whose return such information has been obtained.

(c) Subject to regulations of the department, any income tax or gift tax returns, or any schedules, exhibits, writings, or audit reports pertaining to the same, on file with the department of taxation or assessor of incomes shall be open to examination by any of the following persons or the contents thereof divulged or used as provided in the following cases and only to the extent therein authorized; provided that the use of information so obtained is restricted to the discharge of duties imposed upon said persons by law or by the duties of their office, and any of said persons who use or permit the use of any information directly or indirectly so obtained beyond the duties imposed upon them by law or by the duties of their office or by order of a court as set forth in subd. 6 shall be deemed in violation of this subsection:

1. The commissioner of taxation, or any officer, agent or employe of the department of taxation or assessor of incomes;

2. Public officers of this state or its political subdivisions or the authorized agents of such officers when deemed by them necessary in the performance of the duties of their office;

3. Members of any legislative committee or its authorized agents where deemed by them necessary to accomplish the purpose for which the committee was organized;

4. Public officers of the federal government or other state governments or the authorized agents of such officers, where necessary in the administration of the laws of such governments, to the extent that such government accords similar rights of examination or information to officials of this state;

5. The person who filed or submitted such return, or to whom the same relates or by his authorized agent or attorney;

6. Any person examining such return pursuant to a court order duly obtained upon a showing to the court that the information contained in such return is relevant to a pending court action.

(d) Any person violating the provisions of this subsection shall upon conviction

be fined not less than \$100 nor more than \$500, or imprisoned not less than one month
nor more than 6 months, or both.

Approved June 17, 1953.
