

No. 178, S.]

[Published April 21, 1953.

CHAPTER 59.

AN ACT to amend 71.14 (2) of the statutes, relating to the distribution of revenue derived under the income tax law.

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

71.14 (2) of the statutes is amended to read:

71.14 (2) Annually, beginning July 1, out of the normal income tax collections of the preceding fiscal year, there shall be set aside 80 per cent of the estimated costs to be incurred from the appropriation made by s. 20.09 (1) including supplementary salary bonus appropriations made by the director of budget and accounts and supplementary appropriations made by the emergency board, for administering the income tax law as certified by the director of the department of taxation for the current fiscal year, and the amount of that portion of the appropriation made by s. 20.25 for the current fiscal year which is chargeable to the normal income tax. The estimated costs of administering the income tax law from s. 20.09 (1) shall be adjusted to actual costs on the cash basis per the records of the department of budget and accounts as of June 30 following, and such adjustment shall be reflected in the apportionment to be made August 15 pursuant to this section. The aggregate of the aforesaid amounts shall be borne by the state, the counties, and the towns, cities and villages in the proportion that the net normal income tax collections for the preceding fiscal year is allocated to the state and to each such political subdivision pursuant to the provisions of this section. The remainder of the net normal income tax collections shall be apportioned as follows, to wit: 40 per cent to the state, 10 per cent to the county, and the balance to the town, city or village from which the income was derived as provided in s. 71.14 (6), except that when in any calendar year the amount apportionable to any town, city or village exceeds 2 per cent of the equalized value of all taxable property in such town, city or village as established in November of the next preceding year under s. 70.61, such excess shall be apportioned and paid to the county to be distributed and paid to all of the several towns, cities and villages of the county, according to the school population therein. If subsequent to January 1, 1937, there shall be paid over to any town, city or village in any calendar year any amount in excess of 2 per cent of the equalized value of all taxable property therein for the preceding year, such excess payment shall be recoverable by the county.

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Approved April 16, 1953.
