

No. 135, S.]

[Published July 23, 1957.

**CHAPTER 383**

AN ACT to amend 71.14 (1) of the statutes, relating to distribution of income taxes.

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

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

71.14 (1) For the year 1955 and annually thereafter the state treasurer shall, upon certification by the department of taxation, pay to county and local treasurers the net amounts of normal income taxes apportionable to counties, towns, villages and cities in accordance with this section as follows: On May 15, the apportionable net amount collected during the period beginning July 1 of the preceding year to and including March 31, of the current year; and on August 15 the apportionable net amount collected during the period from April 1 to June 30, inclusive, of the current year. Upon request of a municipality, the department of taxation may make an additional distribution on December 15,

1949, and annually on such date thereafter, to those municipalities where prior allotments by the department during the calendar year have not refunded 80 per cent of the amount due such municipality out of the current year's payments. *Such payments to local treasurers shall include a statement of the net amount of the adjustments made resulting from previous erroneous allocations, which shall be provided by the department of taxation.*

Approved July 18, 1957.

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