

CHAPTER 247

AN ACT to amend 71.14 (7) of the statutes, relating to filing municipal claims for erroneous apportionment of tax to another municipality.

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

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

71.14 (7) Whenever any county, city, town or village * * * *has received in final settlement a portion of an income tax that under the income tax law ought not to have been received by such * * * municipality, but * * * should have been * * * paid to another * * * municipality, such portion of the tax shall be paid by the county, town, city or village erroneously receiving the same to the * * * municipality entitled thereto; * * * but no such payment shall be made except on the written approval of the assessor of incomes who made the assessment, or of the department of taxation in the case of assessments made by it, specifying the reasons for such payment, and * * * any claim for such tax distributable on May 15 * * * must be made within 3 years of the following August 15 and * * * any claim for such tax distributable on August 15 * * * must be made within 3 years thereof. Every city, town or village filing with the department or assessor of incomes a claim to any portion of income tax erroneously distributed to a city, town or village in another county shall forthwith mail a copy thereof to the treasurer of the county wherein the filing municipality is located for similar action by the county, if desired. The return of any such overpayment * * * received by any county, city, town or village to another county, city, town or village entitled thereto, * * * if such overpayment has not been settled or paid voluntarily by any such county, city, town or village, shall be effected by the department of taxation by withholding the amount of overpayment from the apportionment of income taxes next following the allowance of the adjustment, to the county, city, town or village which has received the overpayment. * * * If after the initial withholding there is still a balance due, then the department of taxation shall withhold all or a part of the balance due on each succeeding apportionment until the balance of the overpayment has been adjusted. The amounts thus withheld shall be credited in the apportionment to the county, city, town or village which did not receive its full amount of income taxes in the said previous distributions.*

Approved July 28, 1959.
