

CHAPTER 322

AN ACT to amend 71.13 (4) (g) of the statutes, relating to the writing off of delinquent tax accounts under \$10.

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

SECTION 1. 71.13 (4) (g) of the statutes is amended to read:

71.13 (4) (g) Delinquent income tax accounts which are more than 20 years old may be written off the records of the department of taxation following a determination by the commissioner of taxation that they are not collectible; *except that delinquent income tax accounts in the amount of \$10 or less may be written off the records of the department at any time after 3 years delinquency following a determination by the commissioner that they are not collectible.*

SECTION 2. This bill is declared to be an emergency appropriation bill in accordance with section 16.47 (2) of the statutes.

Approved September 12, 1963.
