

No. 609, S.

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CHAPTER 485

AN ACT to appropriate from the general fund to Mrs. Cyrus C. MacDuffee of Madison, Wisconsin, \$2,032.13 to refund to her state inheritance taxes erroneously paid in that amount on nontaxable Wisconsin state teachers retirement annuity benefits devolving to her as survivor of a joint tenancy with her deceased husband.

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

There is appropriated from the general fund \$2,032.13 to Mrs. Cyrus C. MacDuffee of Madison, Wisconsin, wife of former Professor Cyrus C. MacDuffee, deceased, to refund to her state inheritance taxes erroneously paid on \$27,545 worth of Wisconsin state teachers retirement annuities in the termination of the joint tenancy of said wife and the deceased in the county court for Dane county. The retirement benefits were not taxable and the amount paid was paid erroneously. The widow has no other remedy than this procedure to recover the amount erroneously paid. Acceptance of this payment shall operate as a full and complete release to the state on account of such erroneous payment of tax.

Approved April 28, 1964.