

Chapter 577

AN ACT to amend 71.13 (4) (g) of the statutes, relating to delinquent income tax accounts.

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, as hereinafter provided:~~

1. ~~When the amount of is \$10 or less may be written off the records of the department, at any time after 3 years of delinquency following a determination by the commissioner that they are not collectible.~~

2. *Accounts of deceased persons, at any time 3 years after the closing of their estates or 3 years after their demise if there is no estate to probate.*

3. *Accounts of dissolved corporations, at any time 3 years after their dissolution or forfeiture of rights.*

4. *Any delinquent income tax account which is more than 20 years old.*

SECTION 2. This bill is declared to be an emergency bill, recommended by the joint committee on finance, in accordance with the requirements of section 16.47 (2) of the statutes.

Approved June 24, 1966.