

CHAPTER 63

AN ACT to amend 74.03 (6); and to create 74.025 of the statutes, to provide that payments of certain taxes are timely made if mailed and postmarked by the due date.

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

SECTION 1. 74.025 of the statutes is created to read:

74.025 POSTMARKING BY DUE DATE; TIMELY PAYMENT.

Wherever in this chapter or in ch. 75 a payment is required to be made by a taxpayer on or before a certain date, such payment shall be considered timely made if mailed in a properly addressed envelope with postage duly prepaid, which envelope is postmarked before midnight of the last date prescribed for the making of such payment and if received by the proper official to whom directed within 5 days of such prescribed date.

SECTION 2. 74.03 (6) of the statutes is amended to read:

74.03 (6) *Except as provided in s. 74.025*, the 2nd instalment of real estate taxes and special assessments remaining unpaid on August 1 shall be delinquent and shall be subject to interest at the rate of eight-tenths of one per cent per month or fraction thereof from January 1 next preceding until paid or until the property upon which such taxes are levied is sold at the next tax sale as provided by law. ~~For the purposes of this subsection the payments shall be considered timely made if mailed in a properly addressed envelope, with postage prepaid, which envelope is postmarked before midnight of the date prescribed as the last date of payment, provided that such payment is actually received by the county treasurer within 5 days of such prescribed date.~~

Approved May 18, 1965.

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