

No. 4, A.]

[Published March 29, 1922.]

**CHAPTER 4.**

AN ACT to amend subsections (3) and (4) of section 71.09 of the statutes, relating to the time of filing income tax returns.

*The people of the State of Wisconsin, represented in Senate and Assembly, do enact as follows:*

SECTION 1. Subsections (3) and (4) of section 71.09 of the statutes are amended to read: (71.09) (3) Every corporation, joint stock company or association, whether taxable under this chapter or not, shall furnish to the tax commission a true and accurate statement, on or before \* \* \* *March* fifteenth of each year, except that returns for fiscal years ending on some other date than December thirty-first, shall be furnished within thirty days after the last day of such year in such manner and form and setting forth such facts as said commission shall deem necessary to enforce the provisions of this chapter. Such statement shall be made upon the oath or affirmation of the president, vice president or other principal officer and the treasurer of said corporation, joint stock company or association.

(4) Whenever in the judgment of the assessor of incomes any person other than a corporation, joint stock company or association shall be subject to income tax in his district under the provisions of this chapter, he shall notify such person to make report to him on or before March \* \* \* *fifteenth* of each year in such manner and form as the tax commission shall prescribe, specifying in detail the amounts of income received by him from all sources, together with the amount of income received by his wife and each child under eighteen years of age residing together with him as members of the family, and such other information as the commission shall deem necessary to enforce the provisions of this chapter. In case any person shall fail, neglect or refuse to make return when notified by the assessor of incomes so to do, such assessor shall estimate and assess his taxable income according to his best judgment and give notice thereof by mail. Any person who receives a taxable income during the year must report the same in the manner and form herein provided to the assessor of incomes, whether notified to do so or not, and shall be subject

to the same penalties for failure to report as those who receive notice.

SECTION 2. This act shall take effect upon passage and publication.

Approved March 28, 1922.

[Jt. Res. No. 2, S.]

**JOINT RESOLUTION NO. 1, 1922.**

Relating to the death of Joseph H. Nye.

WHEREAS, the members of the legislature have learned with deep regret of the death of Joseph H. Nye, of Superior, Wisconsin, father of Honorable Ray J. Nye, formerly a member of the Assembly and now a member of the Senate,

*Resolved by the Senate, the Assembly concurring,* That the heartfelt sympathy of the members of the Senate and Assembly be and the same is hereby extended to Senator Nye.

*Resolved further,* That this resolution be spread upon the Senate and Assembly Journals of this date, and that a copy of the same, suitably engrossed, and attested by the presiding officers and chief clerks of both houses, be transmitted to Senator Nye.

**CERTIFICATE.**

STATE OF WISCONSIN, }  
DEPARTMENT OF STATE } ss.

I, ELMER S. HALL, Secretary of State of the State of Wisconsin, do hereby certify that the foregoing copies of laws and joint resolution passed by the legislature at the Special Session beginning March 22, 1922, have been compared by me with the original enrolled acts and joint resolution, deposited in this office, and that they appear to be correctly printed.

IN TESTIMONY WHEREOF, I have hereunto set my hand and affixed the lesser seal of the State, at the Capitol, in the city of Madison, this 26th day of April, A. D. 1922.

ELMER S. HALL,  
*Secretary of State.*

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