

No. 941, A.]

[Published July 13, 1933.]

CHAPTER 400.

AN ACT to create an interim committee on taxation problems, and making an appropriation.

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

SECTION 1. There is created an interim committee on taxation problems to consist of three senators and three assemblymen who shall be appointed as are standing committees in the respective houses and of three citizens to be appointed by the governor.

SECTION 2. The interim committee on taxation problems shall give particular attention to the co-ordination of the state and federal tax systems and the avoidance of unnecessary duplication in taxation. To this end, it shall cooperate with any committee of congress or other federal agency which may be interested in the same problem, and is specifically instructed to bring to the attention of the federal government the equity of allowing a credit in the payment of federal income taxes of income taxes paid to the state. It shall also give special consideration to the problem of tax delinquency within the state and the method of handling delinquent taxes. The mention of these special lines of inquiry shall not be deemed a limitation, but the committee shall have authority to inquire into any tax problem affecting this state which it may deem advisable to investigate.

SECTION 3. The interim committee on taxation problems shall begin its investigations as soon as possible after the adjournment of the present session of the legislature. In the event that a special session of the legislature is held, the committee shall be prepared to make its report at that time and if no special session is held, its report shall be made to the legislature of 1935 at the opening of its session. In its report the committee shall make such recommendations for changes in tax laws as it may deem advisable. With the report it shall submit drafts of bills to carry out its recommendations.

SECTION 4. The members of the committee shall receive no compensation for their services but shall be reimbursed their actual and necessary expenses. The committee may employ such stenographic and other assistants as it deems necessary and shall have authority to fix their compensation. For these purposes and the printing of its report, there is appropriated from the general

fund to the interim committee on taxation problems the sum of two thousand five hundred dollars. Expenditures from this appropriation shall be made on vouchers approved by the chairman and secretary of the committee.

SECTION 5. All state departments, and particularly the legislative reference library, the tax commission and the university, shall assist the committee in making any studies which it may desire to have made. All state departments and the officers of all political subdivisions of the state shall furnish to the committee any information which it may require.

SECTION 6. The interim committee on taxation problems shall hold such meetings at such times and in such places within the state as it may deem advisable. Any member shall have the power to administer oaths to persons testifying before the committee. By subpoena, issued over the signature of its chairman or acting chairman, and served in the manner in which circuit court subpoenas are served, it may summon and compel the attendance of witnesses, and the production of all books, papers, documents, and records necessary or convenient to be examined and used by them in their investigation. If any witness, subpoenaed to appear before said committee, shall refuse to appear or to answer inquiries propounded, or shall fail or refuse to produce books, papers, documents, or records within his control, when the same are demanded, the committee shall report the facts to the circuit court of Dane county, and it shall be the duty of such court to compel obedience to the committee's subpoena by attachment proceedings for contempt as in the case of disobedience of the requirements of a subpoena issued from such court or a refusal to testify therein.

SECTION 7. This act shall take effect upon passage and publication.

Approved July 12, 1933.

No. 946, A.]

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CHAPTER 401.

AN ACT to create section 101.34 and subsection (9) of section 20.02 of the statutes, relating to the acceptance of funds and other benefits made available by the federal government under any act of the Seventy-third Congress for economic recovery, and making an appropriation.