

No. 169, A.]

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CHAPTER 150.

AN ACT to amend 71.18 of the statutes, relating to the settlement between districts and counties for income taxes erroneously received.

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

71.18 (4) of the statutes is amended to read:

71.18 (4) Whenever any county, city, town or village shall have received in final settlement a portion of an income tax that under the income tax law ought not to have been received by such county, city, town or village, but by the provisions of the income tax law should have been received by another county, town, city or village, such portion of the tax shall be paid by the county, town, city or village erroneously receiving the same to the county, town, city or village entitled thereto; provided, however, that no such payment shall be made except on the written approval of the assessor of incomes who made the assessment, or of the tax commission in the case of assessments made by it, specifying the reasons for such payment, and provided further that a claim for such tax shall have been made within three years after the receipt of the tax. *The return of any such overpayment, to any county, city, town or village to another county, city, town or village entitled thereto, in the event that such overpayment has not been settled or paid voluntarily by any such county, city, town or village, shall be effected by the department of taxation by withholding the amount of overpayment from the June 1 apportionment of income taxes next following the allowance of the adjustment, to the county, city, town or village which has received the overpayment. In the event that after the initial withholding there is still a balance due, then the department of taxation shall withhold all or a part of the apportionment due on each succeeding June 1 until the balance of the overpayment has been adjusted. The amounts thus withheld shall be credited in the apportionment to the county, city, town or village which did not receive its full amount of income taxes in the said previous distributions.*

Approved May 17, 1943.