

No. 199, A.]

[Published May 17, 1949.]

CHAPTER 112.

AN ACT to create 71.10 (13) and to amend 73.01 (6) (a) of the statutes, relating to when income tax statements, reports, returns, payments, applications for abatement, and petitions are considered timely if mailed.

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

SECTION 1. 71.10 (13) of the statutes is created to read:

71.10 (13) For the purposes of subsections (1), (2), (3) (a), (5), (7) and (9) (a), (b) and (c), of this section, and of section 71.12 (1), the statements, reports, returns, and applications for abatement therein referred to shall be considered furnished, reported, filed or made on time, and the payments therein referred to shall be considered timely made, if mailed in a properly addressed envelope, with postage duly prepaid, which envelope is postmarked before midnight of the date prescribed for such furnishing, reporting, filing or making, or the making of such payment, provided such statement, report, return, payment or application for abatement is actually received by the department of taxation within 5 days of such prescribed date.

SECTION 2. 73.01 (6) (a) of the statutes is amended to read:

73.01 (6) (a) Any person who has filed an application for abatement or a claim for refund with the department of taxation or assessor of incomes and who is aggrieved by a determination of the department or assessor denying such application for abatement or claim for refund, may, within 30 days after such denial but not thereafter, file a petition for review of the action of the department or assessor and 4 copies thereof with the clerk of the board and the clerk of the board shall transmit one of the copies to the department of taxation. Within 30 days after such transmission the department of taxation shall file an original and 3 copies of an answer to said petition with the clerk of the board and shall serve one copy thereof on the petitioner or his attorney or agent. Within 30 days after service of such answer, the petitioner may file and serve a reply in the same manner as the petition is filed. Any person entitled to be heard by the board under section 76.08 or section 76.43 may file a petition with the board within the time specified in said sections. Such papers may be served as a circuit court summons is served or by registered mail. *For the purposes of this subsection, a petition for review shall be considered timely filed if mailed by registered mail in a properly addressed envelope, with postage duly prepaid, which envelope is postmarked before midnight of the thirtieth day.*

Approved May 13, 1949.