

No. 391, S.]

[Published July 28, 1949.]

CHAPTER 537.

AN ACT to repeal 71.03 (1) (h); to amend 71.03 (3) (d); and to repeal and recreate 71.10 (6) of the statutes, relating to certain income tax exemption and extension provisions effective for the duration of the war.

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

SECTION 1. 71.03 (1) (h) of the statutes is repealed.

SECTION 2. 71.01 (3) (d) is amended to read:

71.01 (3) (d) All income received during the * * * years 1942 to 1948, inclusive, * * * from the United States for service as a member of the armed forces thereof including therein members of women's auxiliary organizations created by congress. * * *

SECTION 3. 71.10 (6) of the statutes is repealed and recreated to read:

71.10 (6) (a) An extension of time for filing returns of income for all taxable years begun after December 31, 1948, shall be granted to all persons in the armed forces of the United States who are located beyond the borders of the United States, for a period up to and including the fifteenth day of the sixth month following the close of the taxable year. The returns of income of any such person for the years 1942 to 1948, inclusive, shall be filed within 6 months after the termination of his military service but in no event shall such returns be filed later than June 15, 1950.

(b) An extension of time for filing returns of income for all taxable years begun after December 31, 1941, shall be granted to any person residing or traveling abroad on duty for the United States or any department thereof or for the American Red Cross, for a period up to and including the fifteenth day of the sixth month following the close of the taxable year.

Approved July 26, 1949.