

No. 352, S.]

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CHAPTER 714.

AN ACT to repeal and recreate 71.11 (44) of the statutes, regulating the inspection and publication of income and gift tax returns.

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

71.11 (44) of the statutes is repealed and recreated to read:

71.11 (44) (a) No person shall divulge or circulate for revenue or offer to obtain, divulge or circulate for compensation any information derived from an income tax return; provided, that this shall not be construed to prohibit publication by any newspaper of information derived from income tax returns for purposes of argument nor to prohibit any public speaker from referring to such information in any address.

(b) Before the department of taxation or assessor of incomes shall make available for inspection any income tax or gift tax return, the person desiring to examine said return shall prove his identity. The department of taxation or the assessor of incomes shall require said person to sign a statement setting forth his reason for making such examination and indicating that he understands the provisions of this section with respect to the divulgement, publication, or dissemination of information obtained from said return as provided in paragraph (a). The use of fictitious names is declared to be a violation of this section. Within 24 hours after any such income tax or gift tax return has been so examined, the department of taxation or assessor of incomes shall mail to the person whose return has been examined a notification thereof, which shall give the name and address of the person examining the return and the reason assigned by him for such examination. The department of taxation or the assessor of incomes shall collect from the person desiring to examine a return, a fee of \$1 for each return to defray the cost incident to the permitting of the examination and the notification of the person whose return has been examined.

(c) This subsection shall not apply to examination of a return by any of the following, except that the use of information so obtained therefrom is restricted to the discharge of duties imposed upon them by law or the duties of their office and any of the persons below after so obtaining information from a return who permit its use beyond

the duties imposed upon them by law or the duties of their office shall be deemed in violation of this subsection:—

1. The commissioner of taxation, or any officer, agent or employe of the department of taxation or assessor of incomes;

2. Public officers of this state or its political subdivisions or the authorized agents of such officers when deemed by them necessary in the performance of the duties of their office;

3. Members of any legislative committee or its authorized agents where deemed by them necessary to accomplish the purpose for which the committee was organized;

4. Public officers of the federal government or other state governments or the authorized agents of such officers, where necessary in the administration of the laws of such governments, to the extent that such government accords similar rights of examination or information to officials of this state;

5. The person who filed or submitted such return, or to whom the same relates or by his authorized agent or attorney;

6. Any person examining such return pursuant to a court order duly obtained upon a showing to the court that the information contained in such return is revelant to a pending court action.

(d) Any person violating the provisions of this subsection shall upon conviction be punished by a fine of not less than \$100 nor more than \$500, or by imprisonment in the county jail for not less than one month nor more than 6 months, or by both such fine and imprisonment.

Approved July 27, 1951.
