

No. 154, S.]

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### CHAPTER 277

AN ACT to amend 76.38 (12) (a), 227.01 (1) and 227.22 of the statutes, relating to telephone license fees and to review of decisions of the Wisconsin board of tax appeals.

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

SECTION 1. 76.38 (12) (a) of the statutes is amended to read:

76.38 (12) (a) If after filing the reports specified in sub. (2) it shall subsequently be determined that the amount of gross revenues reported is in error, the department shall compute the additional license fee to be paid or the amount of the overpayment of license fee to be refunded, as the case may be; in case an additional license fee is due, the department shall give notice to the telephone company against whom such license fee is to be levied. All such additional assessments and claims for refunds for excess license fees paid are subject to the same procedure for review and final determination as additional income tax assessments and claims for refunds under the provisions of ch. 71 as far as the same may be applicable, and all additional license fees shall be apportioned in the manner provided in sub. (7). Such additional license fees shall become delinquent 30 days after notice provided in this subsection, *except that when timely review proceedings*

*are taken from an additional assessment, such fees shall not become delinquent until 30 days following final determination of such review proceedings.* All additional license fees shall bear interest at the rate of 6 per cent per annum from the time they should have been paid to the date on which such additional fees shall become delinquent if unpaid.

SECTION 2. 227.01 (1) of the statutes is amended to read:

227.01 (1) "Agency" includes the public service commission, the industrial commission (except in matters arising out of the workmen's compensation act or the unemployment compensation act), the insurance commissioner, the department of securities, the board of tax appeals (except \* \* \* as provided in s. 227.22), the state board of health, the motor vehicle department, the commissioner of banks, the banking review board, the personnel board, and all other boards, commissions, departments and officers having state-wide jurisdiction and authorized by statute to exercise rule-making powers or to adjudicate contested cases; but said term does not include the governor, or any military or judicial officer of the state.

SECTION 3. 227.22 of the statutes is amended to read:

227.22 EXCEPTIONS FROM CHAPTER 227 OF CERTAIN ASSESSMENTS UNDER CHAPTER 76. *This chapter shall apply to cases arising under s. 76.38. Except for cases arising under s. 76.38, this chapter shall not apply to assessments made under ch. 76 or to decisions of the board of tax appeals upon the review of such assessments, nor to any decision made by the department of taxation pursuant to a hearing under the provisions of s. 76.10 (1).*

SECTION 4. The amendments effected by this act shall be applicable to all cases in which notice of additional assessment is given or claim for refund filed at any time after January 1, 1952.

Approved June 10, 1953.

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