

No. 847, A.

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## CHAPTER 562

AN ACT to amend 20.001 (8), as created by chapter 224, laws of 1963, and 71.20 (4) and 77.58 (1) and (2) (intro. par.) as amended by chapter 224, laws of 1963, of the statutes, relating to the time of making deposits of income taxes withheld and the time of making returns and payments of sales taxes.

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

SECTION 1. 20.001 (8) of the statutes, as created by chapter 224, laws of 1963, is amended to read:

20.001 (8) Solely for purposes of relating annual taxes to estimated expenses of the fiscal year ended June 30, 1964, and of fiscal years thereafter, amounts withheld in the last quarter of the fiscal year pursuant to s. 71.20 but not required to be deposited until July \* \* \* 31 following the close of the fiscal year and taxes imposed by subch. III of ch. 77 in the last quarter of the fiscal year but not payable until July \* \* \* 31 following the close of the fiscal year shall be deemed accrued tax receipts as of the close of the fiscal year.

SECTION 1m. 71.20 (4) of the statutes, as amended by chapter 224, laws of 1963, is amended to read:

71.20 (4) Every employer who deducts and withholds any amount under this section in any month up to and including the month of June \* \* \* 1963 shall deposit such amount within 20 days of the close of the month in which withheld, and every employer who deducts and withholds any amount under this section on or after July 1, 1963 and prior to January 1, 1964, shall deposit such amount on a quarterly basis, the withholding of each calendar quarter to be deposited within 20 days of the close of such calendar quarter, and every employer who deducts and withholds any amount under this section on or after January 1, 1964, shall deposit such amount on a quarterly basis, the withholdings of each calendar quarter to be deposited on the last day of month next succeeding each calendar quarter with such bank in Wisconsin as the state of Wisconsin investment board designates a public depository therefor under s. 25.17 (61) to the credit of the general fund. *Such deposits shall be deemed collected as of*

*the date on which they are required to be deposited by this section, and available for distribution to counties, cities, villages and towns under s. 71.14 if they are received by the state by the fifth day of the second succeeding calendar month after the close of each calendar quarter. With each deposit the employer shall include a deposit report on a form to be provided by the department. The department may, in its discretion, when satisfied that the revenues will be adequately safeguarded, permit an employer whose withheld taxes do not exceed \$50 per month to deposit withheld taxes and reports for other than quarterly periods. The department may revoke such permission at any time. The department, if it deems it necessary in order to insure payment to or facilitate the collection by the state of the amount of taxes, may require reports or payments of the amount of withheld taxes for other than quarterly periods. The depository bank shall record on such deposit report the amount deposited and shall then forward such report to the department in such manner and at such time as the department by rule prescribes. On or before January 31 of each year every employer shall file with the department at its offices in Madison (or at such other place as the department by rule prescribes) a withholding report on a form to be provided by the department showing the amount withheld from the wages paid each employe in the previous calendar year, the amount deposited in respect to each employe on wages paid in the previous calendar year and a reconciliation of the aggregate of the amounts deposited in respect to each employe on wages paid in the previous calendar year with the aggregate of the amounts shown on the quarterly deposit reports filed in respect to such withholding. No employe shall have any right of action against his employer in regard to money deducted from his wages and deposited with the depository bank in compliance or intended compliance with this section.*

SECTION 2. 77.58 (1) and (2) (intro. par.) of the statutes, as amended by chapter 224, laws of 1963, are amended to read:

77.58 (1) The taxes imposed by this subchapter from February 1, 1962, to March 31, 1962, are due and payable to the department on April 20, 1962. The taxes imposed for the month of April \* \* \* 1962, and for each month thereafter through the month of June \* \* \* 1963 are due and payable on the twentieth of the month next succeeding the month for which imposed. The taxes imposed for the months of July, August and September of 1963, and for each calendar quarter thereafter *through December 1963* are due and payable on the twentieth of the month next succeeding the calendar quarter for which imposed. *The taxes imposed for the months of January, February and March 1964, and for each calendar quarter thereafter are due and payable on the last day of the month next succeeding the calendar quarter for which imposed.*

(2) (intro. par.) On or before April 20, 1962, a return for the period from February 1, 1962, to March 31, 1962, shall be filed with the department. On or before May 20, 1962, a return shall be filed for the month of April 1962 and a return shall be filed thereafter by the twentieth day of each month for taxes imposed for the preceding month up to and including the taxes imposed for the month of June 1963. On or before October 20, 1963, a return shall be filed for the months of July, August and September of 1963, and a return shall be filed thereafter by the twentieth day of the month next succeeding each calendar quarter *through December 1963* for taxes imposed for the preceding calendar quarter. *On or before April 30, 1964, a return shall be filed for January, February and March 1964, and a return shall be filed thereafter by the last day of the month next succeeding each calendar quarter for taxes imposed for the preceding calendar quarter.*

Approved May 25, 1964.