

Chapter Tax 10

UNCLAIMED PROPERTY

Tax 10.01 Virtual currency.

Tax 10.01 Virtual currency. (1) A holder that is required to report and remit virtual currency to the department as provided under s. [177.0307](#), Stats., shall liquidate the virtual currency within 30 days prior to the November 1 due date of the report required under s. [177.0401](#), Stats.

(2) A holder that meets the requirement in sub. **(1)**, and sub-

stantially complies with ss. [177.0501](#) and [177.0502](#), Stats., is considered to have delivered the virtual currency in good faith and is relieved of liability arising after payment and delivery of the virtual currency to the administrator.

History: CR 23-028: cr. Register February 2024 No. 818, eff. 3-1-24.