

## 1999 ASSEMBLY BILL 402

1 AN ACT *to amend* 71.92 (3) of the statutes; **relating to:** authorizing payment  
2 schedules for delinquent taxpayers who enter into a compromise with the  
3 department of revenue.

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*Analysis by the Legislative Reference Bureau*

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

4 **SECTION 1.** 71.92 (3) of the statutes is amended to read:  
5 71.92 (3) Any taxpayer may petition the department of revenue to compromise  
6 his or her delinquent income or franchise taxes including the costs, penalties and  
7 interest. ~~Such~~ The petition shall set forth a sworn statement of the taxpayer and  
8 shall be in such a form as that the department ~~shall prescribe~~ prescribes and the  
9 department may examine the petitioner under oath concerning the matter. If the  
10 department finds that the taxpayer is unable to pay the taxes, costs, penalties and

**ASSEMBLY BILL 402****SECTION 1**

1 interest in full it shall determine the amount the taxpayer is able to pay and shall  
2 enter an order reducing such taxes, costs, penalties and interest in accordance with  
3 ~~such the determination. Such The order shall provide that such the compromise~~  
4 ~~shall be, if paid in a lump sum, is effective only if paid within 10 days or the order~~  
5 ~~shall provide that the compromise is effective if paid according to a payment schedule~~  
6 ~~that is set up by the department.~~ The department or its collection agents upon  
7 receipt of such the order shall accept payment in accordance with the order. Upon  
8 payment ~~of the total amount due under the order,~~ the department shall credit the  
9 unpaid portion of the principal amount of such taxes and make appropriate record  
10 of the unpaid amount of penalties, costs, and interest accrued to the date of such the  
11 order. If within 3 years of the date of such the compromise order ~~or the date of a final~~  
12 ~~payment under a payment schedule, whichever is later,~~ the department shall  
13 ~~ascertains~~ ascertains that the taxpayer has an income or property sufficient to  
14 enable the taxpayer to pay the remainder of the tax including costs, penalty and  
15 interest the department shall reopen said the matter and order the payment in full  
16 of such taxes, costs, penalties and interest. Before the entry of such the order a notice  
17 shall be given to the taxpayer in writing advising of the intention of the department  
18 of revenue to reopen such the matter and fixing a time and place for the appearance  
19 of the taxpayer if the taxpayer desires a hearing. Upon entry of such the order the  
20 department of revenue shall make an appropriate record of the principal amount of  
21 such the taxes, penalties, costs and interest ordered to be paid and such taxes shall  
22 be immediately due and payable and shall thereafter be subject to the interest  
23 provided by s. 71.82 (2), and the department shall immediately proceed to collect the

**ASSEMBLY BILL 402**

1 same together with the unpaid portion of penalty, costs, and interest accrued to the  
2 date of the compromise order.

3 (END)