

Vote Record

Senate Committee on Economic Development, Housing and Government Operations

Date: 3-9-00
Moved by: ~~Wier~~ Seconded by: Wirch
AB: _____ Clearinghouse Rule: _____
AB: _____ SB: 346 Appointment: _____
AJR: _____ SJR: _____ Other: _____
A: _____ SR: _____

A/S Amdt: _____ to A/S Amdt: _____
A/S Amdt: _____ to A/S Sub Amdt: _____
A/S Amdt: _____ to A/S Amdt: _____
A/S Amdt: _____ to A/S Sub Amdt: _____

- Be recommended for:
- Passage
 - Introduction
 - Adoption
 - Rejection
 - Indefinite Postponement
 - Tabling
 - Concurrence
 - Nonconcurrence
 - Confirmation

<u>Committee Member</u>	<u>Aye</u>	<u>No</u>	<u>Absent</u>	<u>Not Voting</u>
Sen. Robert Wirch, Chair	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Sen. Gwendolynne Moore	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Sen. Richard Grobschmidt	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Sen. Gary Drzewiecki	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Sen. David Zien	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Totals: _____

amend

Vote Record

1700

Senate Committee on Economic Development, Housing and Government Operations

Date:

Moved by:

Grob

Seconded by:

Wirch

AB:

AB:

AJR:

A:

SB:

SJR:

SR:

346

Clearinghouse Rule:

Appointment:

Other:

A/S Amdt:

A/S Amdt:

A/S Sub Amdt:

A/S Amdt:

A/S Amdt:

1700

to A/S Amdt:

to A/S Sub Amdt:

to A/S Amdt:

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Passage

Introduction

Adoption

Rejection

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Concurrence

Nonconcurrence

Confirmation

Committee Member

Sen. Robert Wirch, Chair

Sen. Gwendolynne Moore

Sen. Richard Grobschmidt

Sen. Gary Drzewiecki

Sen. David Zien

Aye

No

Absent

Not Voting

Totals:

Motion Carried

Motion Failed

SENATE HEARING SLIP

(Please Print Plainly)

DATE: 3-9-00

BILL NO. SB 346

OR

SUBJECT Senator Robert Wirth
2nd Sen. District

(NAME)

(Street Address or Route Number)

(City and Zip Code)

(Representing)

Speaking in Favor:

Speaking Against:

Registering in Favor:
but not speaking:

Registering Against:

but not speaking:

Speaking for information only; Neither for nor against:

Please return this slip to a messenger PROMPTLY.

Senate Sergeant-At-Arms
State Capitol - B35 South
P.O. Box 7882
Madison, WI 53707-7882

SENATE HEARING SLIP

(Please Print Plainly)

DATE: 3/9/00

BILL NO. SB 346

OR

SUBJECT Tom Ourada DOR
w/ Vicki Gibbons

(NAME)

(Street Address or Route Number)

(City and Zip Code)

(Representing)

Speaking in Favor:

Speaking Against:

Registering in Favor:
but not speaking:

Registering Against:

but not speaking:

Speaking for information only; Neither for nor against:

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Madison, WI 53707-7882

SENATE HEARING SLIP

(Please Print Plainly)

DATE: 3/9/00

BILL NO. SB 346

OR

SUBJECT SPECIFICALLY
SECTION 18 77.51 (22m)

(NAME)

TIM LAATSCH
4845 LOVE CREEK AVE

(Street Address or Route Number)

FLOWER 54767
(City and Zip Code)

CONSOLIDATED PAPERS
(Representing)

Speaking in Favor:

Speaking Against:

Registering in Favor:
but not speaking:

Registering Against:

but not speaking:

Speaking for information only; Neither for nor against:

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**Testimony in Support of Senate Bill 346
By Senator Robert Wirth
Thursday, March 9th
Committee on Economic Development, Housing and Government Operations**

Chairperson and members of the Committee, thank you very much for the opportunity to come before you today to testify in support of Senate Bill 346, the "Taxpayer Friendly" bill.

I introduced this bill on behalf of the Department of Revenue because it will help simplify many aspects of paying taxes. We may not always think of our tax collecting Department and consumer advocacy in the same breath, but I think this bill is a win-win for both citizens and government.

First of all, the bill will help reduce non-delinquent taxes. Currently, anyone may petition the DOR to compromise on or reduce their delinquent taxes. This includes costs, penalties and interest in cases where the taxpayer has an inability to pay. SB 346 gives the department the authority to reduce the amount of non-delinquent taxes due to the state. An example would be a review of Homestead credit filings which result in a determination that a taxpayer incorrectly claimed the credit and the DOR made an assessment for a three or four year period.

The taxpayer is likely a low-income individual and unable to pay back the improperly claimed credits.

The bill also contains an "innocent spouse" provision. Currently, married persons

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filing a joint return are both liable for payment of taxes related to the return. However, the DOR may provide relief to a spouse in certain situations specified by the Internal Revenue Code. This is done to protect married taxpayers from the tax misdeeds of their spouses.

The requirements for obtaining innocent spouse relief have been made less stringent at the federal level, with relief available on an apportioned basis. In the case of divorced taxpayers and married taxpayers who are legally separated or who have been living apart for at least one year, such individuals may elect separate tax liability despite having filed a joint return. SB 346 brings Wisconsin innocent spouse provisions in line with federal income tax purposes.

Other provisions of SB 346 make it easier for sellers to refund sales or use taxes to the buyer. It requires a seller who charges a buyer sales tax that is either refunded to the seller by the DOR through an audit, or which is never remitted to DOR because the sale was not taxable. If this is the case, the tax collected must be returned to the buyer. If the seller cannot return the tax to the buyer, the seller must return the tax to the state.

The bill will also allow consumers to pay their taxes with a credit card. In today's electronic environment, DOR wants to be in a position to accept these types of payments. I believe this convenience would benefit a great deal of taxpayers who enjoy the ease and convenience of this method of payment.

Finally, SB 346 will allow the DOR to require rounding on tax forms. This will help the department simplify both tax forms, and computer systems.

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I urge you to look favorably on SB 346 so that we may send it to the full Senate for further debate. I welcome any questions you might have at this time.