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(FORM UPDATED: 08/11/2010)

WISCONSIN STATE LEGISLATURE ... PUBLIC HEARING - COMMITTEE RECORDS

2003-04

(session year)

Assembly

(Assembly, Senate or Joint)

**Committee on Government Operations and
Spending Limitations...**

COMMITTEE NOTICES ...

- Committee Reports ... **CR**
- Executive Sessions ... **ES**
- Public Hearings ... **PH**

INFORMATION COLLECTED BY COMMITTEE FOR AND AGAINST PROPOSAL

- Appointments ... **Appt** (w/Record of Comm. Proceedings)
- Clearinghouse Rules ... **CRule** (w/Record of Comm. Proceedings)
- Hearing Records ... bills and resolutions (w/Record of Comm. Proceedings)
(**ab** = Assembly Bill) (**ar** = Assembly Resolution) (**ajr** = Assembly Joint Resolution)
(**sb** = Senate Bill) (**sr** = Senate Resolution) (**sjr** = Senate Joint Resolution)
- Miscellaneous ... **Misc**

Assembly

Record of Committee Proceedings

Committee on Government Operations and Spending Limitations

Assembly Bill 473

Relating to: requiring the Department of Revenue to prepare and maintain a list of delinquent taxpayer accounts and to post on the Internet the top 100 names from the list and requiring the department to refund filing fees paid by certain persons who file appeals with the Tax Appeals Commission.

By Representatives F. Lasee, Van Roy, M. Lehman, Jeskewitz, Weber, Suder, Pettis, Montgomery, Hundertmark, Hines, Albers, Ladwig, Kestell, Krawczyk, Gard, Seratti and Wasserman; cosponsored by Senators Roessler, Stepp, Darling, Lazich, Wirch and Lassa.

August 14, 2003 Referred to Committee on Government Operations and Spending
Limitations.

September 10, 2003 **PUBLIC HEARING HELD**

Present: (6) Representatives F. Lasee, Loeffelholz, Musser,
Weber, Zepnick and Wasserman.

Absent: (0) None.

Appearances For

- Frank Lasee, Representative - 2nd Assembly District, Madison

Appearances Against

- None.

Appearances for Information Only

- Sherri Gates-Hendrix, Department of Revenue, Madison
- Vickie Siekert, Department of Revenue, Madison

Registrations For

- None.

Registrations Against

- None.

September 23, 2003 **EXECUTIVE SESSION HELD**

Present: (6) Representatives F. Lasee, Loeffelholz, Musser,
Weber, Zepnick and Wasserman.

Absent: (0) None.

Unanimous Consent to introduce LRBs0172/1 as Assembly Substitute Amendment 1 to Assembly Bill 473.

Moved by Representative Weber, seconded by Representative Loeffelholz that **Assembly Substitute Amendment 1 to Assembly Bill 473** be adopted.

Ayes: (6) Representatives F. Lasee, Loeffelholz, Musser, Weber, Zepnick and Wasserman.

Noes: (0) None.

Moved by Representative Weber, seconded by Representative Loeffelholz that **Assembly Bill 473** be passed as amended.

Ayes: (6) Representatives F. Lasee, Loeffelholz, Musser, Weber, Zepnick and Wasserman.

Noes: (0) None.

PASSAGE RECOMMENDED, Ayes 6, Noes 0

Lance Burri
Committee Clerk

Vote Record
Committee on Government Operations and Spending
Limitations

Date: 9-23-03

Moved by: Weber

Seconded by: Loeffelholz

AB 473

SB _____

Clearinghouse Rule _____

AJR _____

SJR _____

Appointment _____

AR _____

SR _____

Other _____

A/S Amdt _____

A/S Amdt _____ to A/S Amdt _____

A/S Sub Amdt 1

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

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

Be recommended for:

- Passage
 Adoption
 Confirmation
 Concurrence
 Indefinite Postponement
 Introduction
 Rejection
 Tabling
 Nonconcurrence

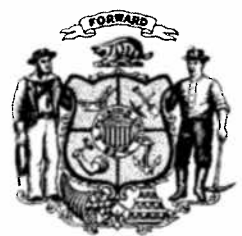
<u>Committee Member</u>	<u>Aye</u>	<u>No</u>	<u>Absent</u>	<u>Not Voting</u>
Representative Frank Lasee, Chair	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Representative Gabe Loeffelholz	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Representative Terry Musser	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Representative Becky Weber	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Representative Josh Zepnick	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Representative Sheldon Wasserman	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Totals:	<u>6</u>	<u>0</u>	_____	_____

Motion Carried

Motion Failed



WISCONSIN STATE LEGISLATURE



**Representative Frank Lasee
105W, State Capitol
608-266-9870**

Memo

Date: September 9, 2003
To: Government Operations and Spending Limitation Committee Members
From: Representative Frank Lasee, Chair
Re: September 10, 2003 Hearing on AB-473 ("Website of Shame")

Attached is a new Assembly Substitute Amendment to 2003 Assembly Bill 473. Please note the LRB number as you were previously sent a Substitute Amendment with a different number. The correct LRB is 0172/1.

Also attached is a brief description of the bill and the differences between the original bill and the substitute amendment.

2003 Assembly Bill 473 – The Website of Shame

Assembly Bill 473, better known as the Website of Shame, does the following things:

- Requires the Department of Revenue to maintain a list of all taxpayers who meet the following criteria
 - The taxpayer must owe at least \$25,000
 - The case must be at least 90 days past the date of final appeal
 - The taxpayer must not have entered into a payment agreement with DOR or DOJ
 - The taxpayer must not be protected by a stay under the Federal Bankruptcy Code
- Requires the DOR to post the names, addresses, amount, and type of tax due on an Internet website, with a special page for the top 100 delinquent taxpayers
- Requires DOR to update the website monthly
- Requires the DOR to provide information on delinquent taxes (subject to the same criteria as above) owed by any taxpayer, if tax information on that taxpayer is requested.

Differences between the original bill and the substitute amendment:

The original bill had no bottom limit on how much a delinquent taxpayer had to owe to qualify – there are over 116,000 delinquent taxpayers – too many to keep an accurate list. The sub amendment limits the bill to those who owe more than \$25,000 (about 7,000 names), but also allows DOR to lower that limit, if they wish.

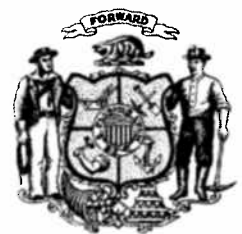
The original bill required DOR to maintain paper and electronic copies of the entire list. To save time and money, they will no longer be required to do this. Instead, all the names will be placed on the Internet, with a special page just for the top 100 delinquent taxpayers. The website must be updated monthly.

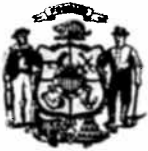
Currently, Wisconsin law requires DOR to make info about paid or payable individual or corporate taxes available to the public. If a taxpayer is delinquent, though, that is not public. The substitute amendment changes Wisconsin law, so that DOR must include the fact of delinquency, and the amount of delinquent taxes owed, in that information.

The bill will take effect 6 months after passage, instead of 4 months.



WISCONSIN STATE LEGISLATURE





State of Wisconsin • DEPARTMENT OF REVENUE

2135 RIMROCK RD. • P. O. BOX 8933 • MADISON, WISCONSIN 53708-8933
PHONE (808) 266-6466 • FAX (608) 266-5718 • <http://www.dor.state.wi.us>

Jim Doyle
Governor

Michael L. Morgan
Secretary of Revenue

Assembly Committee on Government Operations and Spending Limitations, Committee Hearing,
September 10, 2003

AB 473 - (as Amended by LRBs0157/2) Maintain List of Tax Delinquent Accounts Exceeding \$25,000 on the Internet and Highlight the Top 100 (Rep. Lasee + 16, Sen. Roessler + 5)

Description of Current Law and Proposed Change

- The substitute amendment to AB 473 would require the Department of Revenue (DOR) to prepare and maintain a list on the Internet of delinquent taxpayer accounts in excess of \$25,000. The Internet site would include a special page for the top 100 delinquent accounts. Currently, DOR does not maintain such a list; however, delinquent tax account information is available to the public when a lien has been recorded by the county Clerk of Courts at DOR's request.
- Information posted on the site would include name, address, and type of tax due, amount of tax due, interest, penalties, fees, and costs for each person on the list.
- Only delinquent taxpayer accounts that are unpaid for more than 90 days after all appeal rights have expired will be recorded on the list. DOR will not post delinquent account information for any person who has reached an agreement or compromise with the department or who is protected by a stay under the Federal Bankruptcy Code.
- The Internet list will be updated monthly, except that changes will be made daily to comply with restrictions on posting names of persons reaching an agreement or compromise or protected under the Bankruptcy Code.
- The bill would require DOR to disclose, upon request, the amount of delinquent tax owed by any taxpayer whose account is listed on the site, in the same manner that it discloses net individual income, corporate income and franchise, or gift tax under current law.

Fairness/Tax Equity

- Delinquent taxpayers will be warned before their names/accounts are listed on the Internet. This will result in some additional tax collections.
- Citizens who pay their taxes on time may perceive it fair to shame delinquent taxpayers into following the law. Citizens who are unable to pay their taxes on time for a variety of personal reasons may find it unfair to have their difficult financial situations publicized.

Administrative Impact/Fiscal Effect

- There are currently 116,000 delinquent tax accounts with about 7,000 accounts having balances greater than \$25,000.
- Based on the experience of other states, the Department estimates that the first year revenue would amount to \$1.5 million.

Prepared by: Diane L. Hardt, (608) 266-6798

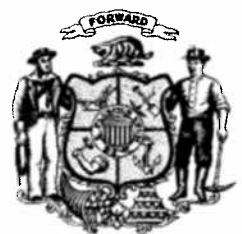
September 5, 2003

DH:JC:skr

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WISCONSIN STATE LEGISLATURE





**WISCONSIN LEGISLATIVE COUNCIL
AMENDMENT MEMO**

2003 Assembly Bill 473	Assembly Substitute Amendment 1
<i>Memo published:</i> September 26, 2003	
<i>Contact:</i> Dan Schmidt, Analyst (267-7251)	

Current law permits an individual to access any person's state income, franchise, or gift tax that is paid or payable by the person in a given year. A requestor of such information must prove his or her identity and sign a statement giving his or her name and address, the reason for the request, and acknowledging that he or she agrees to the conditions for use set forth in statute. Current law does not permit a requestor to access information regarding the amount of delinquent taxes a person owes.

2003 Assembly Bill 473 requires that the Department of Revenue (DOR) prepare and maintain a list of delinquent taxpayer accounts in print and electronic formats. The list must contain the names, addresses, types of tax due, and total amounts of tax due of all delinquent state taxpayers who have not reached a payment compromise with DOR or are not protected under the federal Bankruptcy Code. In addition, the bill requires that DOR establish and maintain an Internet site that displays the top 100 names of delinquents on the list. Updates to the Internet site are required on a monthly basis, except for purposes of compliance with DOR payment agreements or federal bankruptcy filings. These Internet site updates are required on a daily basis. The print and electronic lists are updated quarterly. Finally, the bill requires that DOR refund filing fees to individuals who do not file certain tax returns and who are found to owe no taxes after an assessment or an appeal.

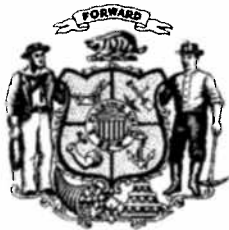
Assembly Substitute Amendment 1 establishes a limit of \$25,000 owed in delinquent taxes for inclusion in the DOR list, but allows DOR to set the limit lower if they wish. DOR must establish and maintain an Internet site with the list of delinquent taxpayers owing over \$25,000 and must create a separate page for the top 100 delinquents. DOR must generally update the Internet site on a monthly basis and, for DOR payment agreement and federal Bankruptcy Code compliance purposes, daily. The substitute amendment alters current law to allow the release of information regarding state tax delinquency. The proposed law will take effect six months after passage, under the amendment, rather than four months, as in the original bill.

Assembly Substitute Amendment 1 was adopted and the Assembly Committee on Government Operations and Spending Limitations recommended **Assembly Bill 473** for passage, as amended, by a vote of Ayes, 6, Noes, 0, on September 23, 2003.

DWS:ksm



WISCONSIN STATE LEGISLATURE





John Gard

Speaker of the Assembly

March 1, 2004

Mr. Patrick Fuller
Chief Clerk
Wisconsin State Assembly
Room 208, Risser Justice Center
17 West Main Street
Madison, Wisconsin 53708

Dear Patrick:

Pursuant to Assembly Rule 42(3)(c), I am withdrawing AB 473 from the Assembly Committee on Joint Committee on Finance and re-referring it to the Assembly Rules Committee.

Sincerely,

A handwritten signature in black ink that reads "John G. Gard". The signature is written in a cursive style with a large, looped initial "J".

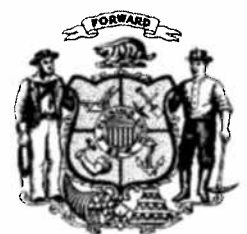
John G. Gard
Speaker

JGG:een

cc: Representative Kaufert
Representative Lasee



WISCONSIN STATE LEGISLATURE



As of January 31, 2003, delinquent taxpayers owed the state of Wisconsin over \$734 million in unpaid taxes.

That money could have been available to help us with the deficit. Instead, it was a drain on our resources, and an added burden on Wisconsin taxpayers who are obeying the law.

Today, I'm before you to ask for your support for a program which will help Wisconsin reduce the number of delinquent taxpayers, and collect some of the money we're owed.

Now, I know people will look at me and wonder why I would want to make people pay more taxes. I am one of the Legislature's biggest opponents of Wisconsin's oppressive taxation. I have no doubt that some of the people and companies who owe back taxes are having trouble paying them, due to the tight budgets that are brought on, in part, by the fact that they have to pay so much in taxes in the first place.

But the law is the law. I believe we must change Wisconsin's laws, lower taxes, so that people can keep more of their own money, but until we do, we must continue to comply with the law. Those who choose not to pay their taxes only shift the burden more heavily onto the rest of us.

What's more, current Wisconsin law protects those who do not pay their taxes. If I want to find out how much one of you paid in taxes last year, all I need to do is go down to the DOR, fill out a form, pay a \$4 fee, and they'll tell me how much you paid. They will not tell me if you are delinquent. The effect: if you break the law, you're protected; if you obey the law, you're not. This bill will bring delinquent taxpayers out into the light of public scrutiny.

Wisconsin won't be the first state to do this. That honor goes to Connecticut, where "Cybershame" went into effect in 1997. During the first 12 months of their program, Connecticut collected \$24.5 million in delinquent taxes. Over three and a half years, they cleared over 1100 of 1600 delinquent accounts, either by full payment, or through a payment plan.

In Illinois, they collected \$5.4 million in the first 6 months of their program. Over a two-year span, fiscal years 1999 and 2000, Illinois collected \$24.7 million, and found an additional \$12.9 million in adjustments – mistakes listed in their files, which might have remained there, had they not sent warning letters to the delinquent taxpayers on their lists.

And in Louisiana, they put a program into effect in 2001. Since then, their number of delinquent taxpayers has shrunk from 772 to 613 – a 26% decline. And their unpaid accounts have shrunk from over \$28.5 million to \$20.6 million – a 38% decline.

Here in Wisconsin, a taxpayer will only be eligible for inclusion on the list if he or she is delinquent on taxes, owes more than \$25,000, and has been so for at least 90 days after all appeal rights have expired. By setting the time limit so far out, we avoid the prospect of having taxpayers placed mistakenly on the list.

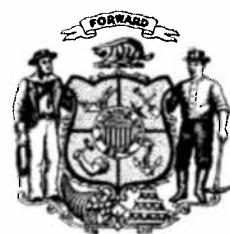
A delinquent taxpayer can get off the list, or prevent himself from getting on it, by paying the amount due, or by entering into a payment agreement with DOR, and then sticking to that agreement.

The DOR will compile a list of those delinquent taxpayers who meet these criteria, and will post their names, addresses, amount and type of tax owed on a special Internet website, with special treatment for those in the top 100, who owe the most.

This has worked in Connecticut, Illinois, and Louisiana. Delinquent taxpayers have been shamed into paying up, because avoiding taxes is no longer an anonymous game. We can make it work here in Wisconsin, too. I ask for your support.



WISCONSIN STATE LEGISLATURE



File w/ Bill

THURSDAY, JANUARY 8, 2004 D1

gets Grow Up

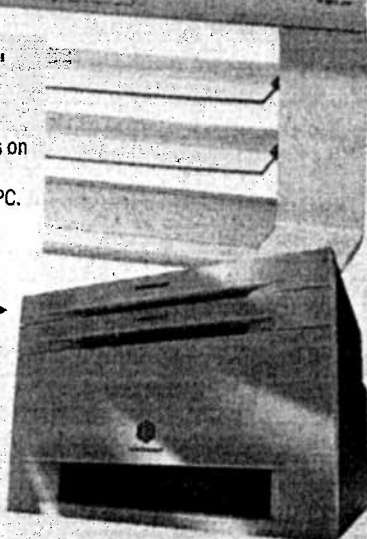


Panasonic Viera 50" plasma TV with memory-card slot

View your digital photos on living-room TV, without having to boot up your PC.
Price: \$8,500

Calidescape System DVD Server

Get rid of that stack of movie DVDs by transferring them onto hard drive.
Price: \$27,000



Salton's Beyond the Connected Home Home Hub

Yet another attempt at ordering around your appliances.
Price: \$499

ArrowVision's Shepherd 210 Fingerprint-Operated Lock

Don't fret about losing your keys. Your fingerprints can get you in.
Price: \$599



Home Is Where the Wireless Hub Is

THE IDEA THAT every appliance in the home someday will communicate with each other well-oiled staff of digital ser-

HOME ECONOMICS

By Kara Swisher

has been spun relentlessly for by the consumer electronics industry. You know the dream: The alarm clock tells the coffee machine to start brewing, which tells the toaster to heat up when the coffee is most done, which in turn lets the car know it will soon be on your way. It all sounds fabulous but it's still a relatively complex goal, though strides in wireless and broadband technologies.

networking technology—especially moving information and entertainment around the home—it's more satisfying to consider some really cool devices that are about to hit store shelves.

There's a fingerprint-lock that eliminates the need for keys; a clock radio hub that can also check on the status of the coffee machine; a flat screen television that pretends it's a mirror; a vending machine you can plant right in your living room; and an ultra-stylish digital jukebox. All of them aim to perfect existing devices by adding newer features. Most will be available starting

Please Turn to Page D5, Column 1

States Publicize Late Taxpayers' Names Online

Strapped States Collect Millions In Back Taxes by Subjecting Deadbeats to Public Humiliation

THREATENING PUBLIC humiliation may be a nasty way to collect overdue taxes. But growing numbers of states are finding it can be a remarkably effective way to raise badly needed cash.

The basic threat: Pay your tax bill, or we'll post your name and how much you owe on a state Web site. Louisiana calls it "Cybershame" while South Carolina has its "Debtor's Corner."

While only four states were publishing Internet tax scofflaw lists in 1999, close to a dozen currently have one now or have received legislative approval to start one.

TAX REPORT

By Tom Herman

That's because they can bring in a lot of money. Connecticut, which began its "top 100" list in 1997, has collected more than \$161 million in overdue tax debts since the program was launched, a spokeswoman for the state department of revenue services says. More than 2,300 names have been eligible to be posted on the list, and of those, more than 1,800 have either entered into payment plans or in some other way been cleared.

The aggressive tax-collection tactic comes at a time when many states are struggling with budget woes. States have already taken such relatively easy steps as dipping into rainy-day reserves and raising so-called sin taxes on alcohol and tobacco.

But they're also trying harder to make tax dodgers pay up. New York and California, for example, are both stepping up efforts to crack down on abusive tax shelters. California said yesterday that its crackdown has already generated more than \$30 million through a new initiative that allows taxpayers to step forward voluntarily before penalties are imposed.

Hall of Shame

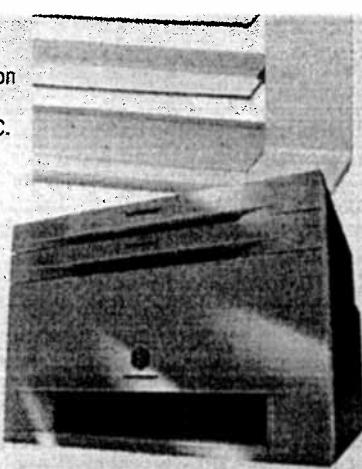
More states are publishing lists of tax deadbeats:

- States typically target people who owe large amounts of back taxes and have exhausted their appeals.
- Taxpayers usually get letters from the state threatening to post their name if they don't take care of the debt.
- To see if your state has a list, go to www.taxadmin.org

ers Step On the Gas

plasma tv with
memory-card slot
View your digital photos on
living-room TV, without
having to boot up your PC.
Price: \$8,500

Kaleidescape
System DVD Server ▶
Get rid of that stack of
movie DVDs by
transferring them onto
a hard drive.
Price: \$27,000



home hub
Yet another attempt
at ordering around
your appliances.
Price: \$499

ArrowVision's ▶
Shepherd 210
Fingerprint-
Operated Lock
Don't fret about
losing your keys.
Your fingerprints
can get you in.
Price: \$599



Home Is Where the Wireless Hub Is

THE IDEA THAT every appliance in the home someday will communicate with each other is a well-oiled staff of digital servants has been spun relentlessly for years by the consumer electronics industry. You know the dream: The alarm clock tells the coffee machine to start brewing, which tells the toaster to heat up when the coffee is almost done, which in turn lets the car know it will soon be on your way. It all sounds fabulous, but it's still a relatively complex goal, despite huge strides in wireless and broadband technologies.

So while the buzz at the Consumer Electronics Show continues to center heavily on a home

HOME ECONOMICS

By Kara Swisher

networking technology—especially moving information and entertainment around the home—it's more satisfying to consider some really cool devices that are about to hit store shelves.

There's a fingerprint-lock that eliminates the need for keys; a clock radio hub that can also check on the status of the coffee machine; a flat screen television that pretends it's a mirror; a vending machine you can plant right in your living room; and an ultra-stylish digital jukebox. All of them aim to perfect existing devices by adding newer features. Most will be available starting

Please Turn to Page D5, Column 1

Drivers Step On the Gas



Ferrari WRX Stl: Just slightly less quick than a Porsche Carrera 911, at about half the price.

and says some executives argued against building the Ford GT supercar—coming later this year priced around \$139,995—but he pushed ahead.

"The day we stop doing them we should pack up and go home," he says.

Still, these models represent a sliver of the overall market. Annual sales are in the low thousands—and gas mileage is in the single digits. Even with the improving economy, Gruppo Ferrari Maserati expects Ferrari sales to max out at around 1,500 a year, up from about 1,350 cars last year. A Ferrari Enzo gets eight miles to the gallon in the city. Like many of these cars, it qualifies for a gas guzzler tax on top of its base sticker price of \$652,000.

But prices are rising nonetheless. On display at the auto show are ultra-powerful cars like the 540-horsepower, 12-cylinder Ferrari 612 Scaglietti, and the Porsche \$440,000 Carrera GT, with a 612-horsepower V-10 engine. DaimlerChrysler AG's Mercedes-Benz unit is developing the McLaren SLR, a two-door to be priced above \$400,000 that is the closest thing to a Formula One car you can own.

By contrast, the average suburban Toyota Camry will take you about eight or nine seconds to get to 62.

The race for speed reflects increasing pressure
Please Turn to Page D5, Column 1

larger

Are You Saved? Therapy Provides the Answers

Marriage on the Rocks

Here are some resources for quick help with marital conflicts.

■ therapistlocator.net: A list of 15,000 licensed marriage therapists by zip code.

■ smartmarriages.com: A list of marriage-education

Web site. Louisiana calls it "Cybershame" while South Carolina has its "Debtor's Corner."

While only four states were publishing Internet tax scofflaw lists in 1999, close to a dozen currently have one now or have received legislative approval to start one.

TAX REPORT

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That's because they can bring in a lot of money. Connecticut, which began its "top 100" list in 1997, has collected more than \$161 million in overdue tax debts since the program was launched, a spokeswoman for the state department of revenue services says. More than 2,300 names have been eligible to be posted on the list, and of those, more than 1,800 have either entered into payment plans or in some other way been cleared.

The aggressive tax-collection tactic comes at a time when many states are struggling with budget woes. States have already taken such relatively easy steps as dipping into rainy-day reserves and raising so-called sin taxes on alcohol and tobacco.

But they're also trying harder to make tax dodgers pay up. New York and California, for example, are both stepping up efforts to crack down on abusive tax shelters. California said yesterday that its crackdown has already generated more than \$30 million through a new initiative that allows taxpayers to step forward voluntarily before penalties are imposed.

Other states have offered wide-ranging tax amnesties to bring in more revenue in a hurry. In a typical program, the state agrees not to prosecute those who step forward voluntarily before a certain date and pay what they owe. In some cases, states have gone a step further by offering lower interest rates on back taxes—or charging no interest at all.

The cyber-shame lists work a little differently. State officials say they often receive large numbers of checks in the mail shortly after they send letters to delinquent taxpayers saying their names are about to be posted. Maryland, for example, has collected \$8.4 million since its "Caught in the Web" program began in June 2000, says a spokesman for the state comptroller. The Web site warns: "If you don't want to see your name posted on our site along with other tax delinquents, be sure to keep up with your tax obligations."

Among other states that have tried this, or various renditions of it, are Minnesota, South Carolina, North Carolina, New Jersey and Washington, according to the Federation of Tax Administrators. California doesn't publish a list for people

Please Turn to Page D4, Column 1

Hall of Shame

More states are publishing lists of tax deadbeats:

■ States typically target people who owe large amounts of back taxes and have exhausted their appeals.

■ Taxpayers usually get letters from the state threatening to post their name if they don't take care of the debt.

■ To see if your state has a list, go to www.taxadmin.org and click on "links."

the calendar to my wedding day in 1979, I would sign up for a marriage-education program in a heartbeat. And when my mate and I started drifting apart, I'd consult a trained marriage therapist right away, rather than allowing several years to pass before seeking help. A list of therapists with clinical training in working with couples is available at www.therapistlocator.net

LOCATION/ PRICE	West Danville, Vt. \$165,000	Lincoln, Neb. \$460,000	Clayton, Mo. \$950,000
ANNUAL PROPERTY TAX	\$1,803	\$6,699	\$4,949
ESTIMATED ANNUAL RENTAL INCOME	\$18,000	\$63,900	\$63,000
THE PROPERTY	Three one-bedroom units in a retro-fitted 1840s farmhouse in this quaint New England village near Joe's Pond.	12 apartments—a mix of one- to three-bedroom units—in two connected buildings, blocks from the "27th & O" shopping district.	A 1935 brick apartment building with three spacious three-bedroom full-floor units, in a ritzy St. Louis suburb.
NOTABLE	The two-acre plot has plenty of extra room for development, plus a barn that could be renovated for other uses.	Most units have individual decks where Cornhusker fans can cook out then walk the mile-plus to Memorial Stadium.	They're "just" rentals, but the vaulted ceilings, stained-glass windows and fireplaces may help tenants feel like staying put.
Journal Link: For more Money's Worth Properties, visit RealEstateJournal.com		Sources: Parkway Realty; NAI FMA Realty; Realty Exchange	

States Publicize Online the Names of Late Taxpayers

Continued From Page D1

who owe state income tax; however, it does release the names of people or businesses who owe large amounts of sales taxes. Washington, D.C., also posts a "delinquent taxpayers" list. New York State is also considering adding one, a spokesman for the state tax department says.

Illinois posted tax debtors' names for two years but didn't last year because of a staffing shortage, a state spokesman says. The state plans to resume posting names this year because it's such a helpful tax-collection tool. "There are people out there who don't want it known that they owe taxes, and, given this tool, they pay," the Illinois spokesman says.

Of course, posting someone's name on a list doesn't guarantee speedy resolution. Among those on Connecticut's list late last year was Dick Morris, the author and former Clinton pollster. Connecticut said he owned more than \$267,000 as of late last year. (The list is currently "offline" as the state switches to a new computer system, a state spokeswoman says.)

Reached yesterday, Mr. Morris said, "there is a battle going on between New York state and Connecticut as to which state I live in, and beyond that I have no comment."

Are these lists fair? Critics say they unnecessarily embarrass taxpayers and that they're an unfair form of intimidation. There's also the risk a state will make mistakes in compiling the list and tarnish the names of innocent taxpayers.

Most states publish only the names of people who have refused to pay up for some time. In many cases the tax-

scofflaws have already exhausted all their administrative appeals and the state has already placed a lien on their assets, says Verenda Smith of the Federation of Tax Administrators.

Still, some state officials think these lists are a terrible idea. North Dakota published such a list but Rick Clayburgh killed it after he took over as state tax commissioner in 1997. "It was not effective as a collection tool, and it utilized a fair amount of staff resources to check the list and make sure it was accurate," recalls Mr. Clayburgh. He adds that the tactic "really unnecessarily embarrasses taxpayers."

Ms. Smith, however, doesn't see them going away anytime soon. "It is a cheap solution—the only investment is a little staff time—that closes out delinquent accounts that were not otherwise responding to collections efforts," explains Ms. Smith. "What's better than that?"

OOPS and oops again! Congress aims to fix tax-law bloopers.

Sens. Chuck Grassley (R., Iowa) and Max Baucus (D., Mont.) are backing "technical corrections" legislation. A bill introduced last month would correct glitches in several laws, according to Congress's Joint Committee on Taxation.

A nine-page summary of the errors can be found on the Web site of the Joint Committee on Taxation (www.house.gov/jct).

NOTABLE AND QUOTABLE: Tax-law complexity draws heavy fire.

Thomas F. Field is the founder of Tax Analysts, a nonprofit publishing firm

based in Arlington, Va. Writing in a recent issue of Tax Notes, a weekly publication, Mr. Field said the "baroque complexity" of the tax system, especially the income tax, "drives ordinary taxpayers to distraction, saps their confidence in the rationality or fairness of the system, and lessens their willingness to bear the tax burdens it imposes."

Proposals by tax-simplification groups and committees "have only tinkered around the edges of this problem," Mr. Field said. "Real simplification has eluded us because we have failed to address head-on the public's addition to tax incentives as a means of providing social services and funding government programs."

"Unless we deal with that problem, real simplification is impossible," Mr. Field wrote.

BRIEFS: The IRS says interest rates will remain unchanged in next year's first quarter on tax underpayments. For example, the rate will remain 4% on underpayments by individuals. ... The latest issue of Tax Notes includes a "special report" with 1,029 quotations about taxes, compiled by Jeff Yablon, a partner in the law firm of Shaw Pittman LLP in Washington. The list is an expansion of several prior quotation collections printed over the years in Tax Notes. Among this year's newcomers is this one, attributed to "Anonymous": "One way to reduce taxes is to hold elections every year, because there never seem to be tax increases in an election year."

E-mail me at taxreport@wsj.com

IRS to Cut Outmoded Jobs, Boost Enforcement

By JOHN D. MCKINNON
And JOHN CONNOR

WASHINGTON—The Internal Revenue Service said it plans to lay off as many as 2,400 people from what it called outmoded jobs so it can hire more enforcement personnel.

The move could foreshadow a request for still more enforcement staffers in the

agency estimates. The numbers fell to 18,850 in 2002 from 26,333 in 1996. The addition of 2,200 new positions would represent an increase of almost 12% over the 2002 level.

IRS officials stressed that shifting resources toward enforcement won't come at a cost of reducing taxpayer services. IRS Commissioner Mark Everson said the shift is being made possible by tech-

back-office processing for exam, collection and insolvency cases into four locations from the 92 used now, starting next year; and reducing overhead in internal support functions, particularly through new technology gains in the human resources area.

In deciding to close the Memphis tax-return processing operations, the IRS cited a big increase in the number of

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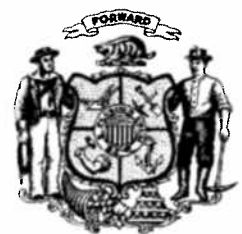
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WISCONSIN STATE LEGISLATURE



TOP 100 DELINQUENT TAX ACCOUNTS
As of August 30, 2003

Rank	Amount	Rank	Amount	Rank	Amount
1	4,118,304	35	1,024,593	69	709,228
2	3,083,527	36	1,004,632	70	706,976
3	2,858,770	36	993,663	71	709,228
4	2,317,631	38	981,580	72	706,976
5	1,942,329	39	970,303	73	694,493
6	1,900,841	40	949,090	74	693,075
7	1,869,302	41	945,000	75	678,405
8	1,670,781	42	944,995	76	674,937
9	1,667,619	43	944,995	77	667,897
10	1,562,473	44	932,180	78	667,164
11	1,548,644	45	929,896	79	666,164
12	1,463,334	46	911,375	80	664,365
13	1,395,136	47	899,925	81	663,565
14	1,367,540	48	898,669	82	659,252
15	1,324,700	49	896,962	83	659,154
16	1,319,062	50	886,856	84	655,445
17	1,304,139	51	874,499	85	654,231
18	1,259,957	52	865,958	86	644,390
19	1,250,869	53	865,193	87	641,425
20	1,239,858	54	820,992	88	634,478
21	1,231,510	55	805,797	89	629,991
22	1,228,152	56	794,444	90	627,730
23	1,215,028	57	788,255	91	626,256
24	1,206,141	58	780,684	92	624,222
25	1,189,998	59	764,144	93	616,555
26	1,147,410	60	763,820	94	604,440
27	1,138,014	61	763,820	95	602,154
28	1,070,106	62	762,711	96	600,849
29	1,069,426	63	756,705	97	596,061
30	1,057,970	64	754,575	98	592,046
31	1,045,687	65	741,417	99	582,107
32	1,043,229	66	737,051	100	576,690
33	1,029,701	67	722,162		
34	1,026,169	68	716,950		

NOTE: Some accounts on this list have installment or compromise agreements or have filed for bankruptcy, so not all would be eligible to be posted in the internet under the provisions of AB 473

DELINQUENT TAX BALANCE
As of August 30, 2003

Tax	Balance
Corporation income/franchise	30,125,767
Individual income tax	327,108,676
Sales tax	234,917,950
Withholding tax	169,999,642
Miscellaneous taxes	650,856
Total	774,651,465