

# **Assembly Republican Majority**

## **Bill Summary**

### **AB 195: Duration of Tax Warrants & Liens**

Relating to: Tax Warrants and Liens on Property

By (Representative M. Lehman, Ainsworth, Bies, Grothman, Hahn and Senator Roessler)

**Date:** May 29, 2003

### **BACKGROUND**

Under current law, if a person who is liable to pay any income or franchise tax to this state fails to pay such a tax, the amount of the unpaid tax becomes a lien on the person's property. The lien remains in effect until the person pays the amount of the unpaid tax. The Department of Revenue (DOR) must file a tax warrant with the circuit court clerk in the county where the person's property is located. The clerk files the warrant and enters it on the court's judgment and lien docket. The clerk also charges DOR a fee for filing the warrant. The tax warrant directs the county sheriff to sell as much of the person's property within the county as necessary to pay the amount of the unpaid tax.

### **SUMMARY OF AB 100 AS AMENDED BY COMMITTEE**

Under Assembly Bill 195, a lien on a person's property for unpaid income or franchise taxes remains in effect for 20 years, or until the person pays the amount of the unpaid tax, whichever comes first. DOR may renew the lien by filing a new warrant with the circuit court clerk in the county where the person's property is located. Under the bill, the clerk does not charge DOR a fee for filing a warrant to renew a lien. The renewed lien remains in effect for 20 years or until the person pays the amount of the unpaid tax, whichever comes first. AA1 provides that the 20-year period begins on the date on which the lien is filed with the circuit court clerk. The amendment also provides that DOR may renew a lien for an indefinite number of 20-year periods until the tax and any interest, additional tax, penalty or costs are paid.

### **AMENDMENTS**

**Assembly Amendment 1** to Assembly Bill 195 provides that the 20-year period during which the lien remains in effect begins on the date on which the lien is filed with the circuit court clerk. It also provides that the DOR may renew a lien for an indefinite number of 20-year periods until the tax and any interest, additional tax, penalty or costs are paid. [adopted 13-0-1 (Rep. Jeskewitz was absent)].

### **FISCAL EFFECT**

A fiscal estimate prepared by the Department of Revenue indicates that the bill has no significant fiscal effect.

### **PROS**

1. AB 195 as amended provides that a tax lien would remain in effect for a 20-year period of time.
2. Under AB 195, the title search process would be simplified because searchers would not need to go back more than 20 years.

### **CONS**

1. Counties currently charge the DOR a \$5 filing fee that is intended to defray administrative costs. There is no filing fee under AB 195.

### **SUPPORTERS**

Rep. Michael Lehman, author; Jason Helgerson, DOR; Pete Christianson and James Marlin, WI Land Title Association

### **OPPOSITION**

Allison Bussler, WI Counties Association

### **HISTORY**

Assembly Bill 195 was introduced on Marcy 25, 2003, and referred to the Assembly Committee on Ways and Means. A public hearing was held on April 16, 2003. On May 14, 2003, the Committee voted 13-0-1 [Rep. Jeskewitz absent] to recommend passage of AB 195 as amended.

**CONTACT:** Vicky Halverson, Office of Rep. Mickey Lehman

## Halverson, Vicky

---

**From:** Halverson, Vicky  
**Sent:** Tuesday, January 28, 2003 2:13 PM  
**To:** Kreye, Joseph  
**Subject:** Redraft of 2001 AB 244

Hi Joe:

I work for Rep. Mickey Lehman. As you may be aware, due to Assembly budget cuts, Andrew Nowlan no longer works in our office. The good news is that he is now working for Rep. Bies, whose office is just across the hall.

The purpose of my message is to request a redraft of Mickey's 2001 AB 244, relating to tax warrants and liens on property. Rep. Lehman would like incorporate AA1 into the draft.

Thanks very much. Feel free to call with any questions you may have.

Vicky Halverson

## Halverson, Vicky

---

**From:** Christianson, Peter C. [PCC@quarles.com]  
**Sent:** Tuesday, January 28, 2003 2:31 PM  
**To:** Rep.LehmanM  
**Subject:** RE: Re-draft of 2001 Assembly Bill 244?

THANKS!

-----Original Message-----

**From:** Rep.LehmanM [mailto:Rep.Lehman@legis.state.wi.us]  
**Sent:** Tuesday, January 28, 2003 2:31 PM  
**To:** Christianson, Peter C.  
**Subject:** RE: Re-draft of 2001 Assembly Bill 244?

Pete:

We submitted drafting instructions for this today -- with AA1. We'll let you know when we receive a draft.

-----Original Message-----

**From:** Christianson, Peter C. [mailto:PCC@quarles.com]  
**Sent:** Monday, January 27, 2003 2:20 PM  
**To:** Rep.Lehman@legis.state.wi.us  
**Subject:** Re-draft of 2001 Assembly Bill 244?

Mickey -

The Wisconsin Land Title Association remains fully supportive of 2001 Assembly Bill 244, which you were kind enough to introduce last session. You may recall that it was amended in your committee, recommended for passage on a unanimous vote, and then passed by the full Assembly on a voice vote. It then went to the Senate and died without any action being taken over there.

Would you be so kind as to have it re-drafted? If you will do so, I will go around and find co-authors. If you wish, I will go over to the LRB. (I would suggest that it be re-drafted with the committee amendment, AA 1 to 2001 AB 244, since that's the version which was recommended by your committee.)

I will give your office a call sometime in the next day or so to discuss. Thank you for considering this suggestion.

<<2001AB244.pdf>>

Roessler-Senate lead  
per. Pete Christianson

Ainsworth  
Hahn  
Bies  
Grothman

## Memorandum

To: All Legislators

From: Rep. Michael Lehman

Date: February 11, 2003

Re: Co-Sponsorship, LRB 1821/1 re: Tax Warrants and Liens on Property

Under current law, if a person who is liable to pay state income or franchise tax fails to do so, a lien is placed on the person's property for the amount of the unpaid tax. DOR must file a tax warrant with the circuit court clerk in the county where the person's property is located. The warrant and lien remain in effect until the amount of the unpaid tax is paid.

Under this bill, a lien on a person's property remains in effect for 20 years or until the person pays the amount of the unpaid tax – whichever comes first.

**If you would like to co-sponsor this legislation, please contact my office at 267-2367 or respond to this e-mail by Friday, February 28<sup>th</sup>.**

For further information, please consult the analysis by the Legislative Reference Bureau.

---

### *Analysis by the Legislative Reference Bureau*

Under current law, if a person is liable to pay any income or franchise tax to this state fails to pay such a tax, the amount of the unpaid tax becomes a lien on the person's property. The lien remains in effect until the person pays the amount of the unpaid tax. The Department of Revenue (DOR) must file a tax warrant with the circuit court clerk in the county where the person's property is located. The clerk files the warrant and enters it on the court's judgment and lien docket. The clerk also charges DOR a fee for filing the warrant. The tax warrant directs the county sheriff to sell as much of the person's property within the county as necessary to pay the amount of the unpaid tax.

Under this bill, a lien on a person's property, related to unpaid income or franchise taxes, remains in effect for 20 years or until the person pays the amount of the unpaid tax, whichever comes first. DOR may renew the lien by filing a new warrant with the circuit court clerk in the county where the person's property is located. Under the bill, the clerk does not charge DOR a fee for filing a warrant to renew a lien. The renewed lien remains in effect for 20 years or until the person pays the amount of the unpaid tax, whichever comes first.

## Halverson, Vicky

---

**From:** Christianson, Peter C. [PCC@quarles.com]  
**Sent:** Tuesday, March 18, 2003 12:17 PM  
**To:** Halverson, Vicky  
**Subject:** FW: Request from constituent -- Louis Andrew of Fond du Lac!

Vicky --

Good news! We got a GREAT Senate author -- Sen. Carol Roessler! See e-mail below.

I think that we only need one bill. Assuming we get it through the Assembly again, Carol can make sure that it doesn't get "Chucked" over there!

-----Original Message-----

**From:** Asbjornson, Karen [mailto:Karen.Asbjornson@legis.state.wi.us]  
**Sent:** Tuesday, March 18, 2003 12:06 PM  
**To:** Christianson, Peter C.  
**Subject:** RE: Request from constituent -- Louis Andrew of Fond du Lac!

Hi Pete,

I am not ignoring you!!!

1. Our intern called you on Friday regarding the legislation below. Carol said she would cosponsor this bill and be senate lead. I need some clarification... are you asking her to just be lead Senate author and/or introduce a senate companion? We should probably talk more on this subject so I can prepare CR...after we get through this week though.

2. Pete - remind what else you needed from me? Things are a little crazy :)

Karen Asbjornson  
Office of Senator Carol Roessler  
(608) 266-5300/1-888-736-8720 Karen.Asbjornson@legis.state.wi.us

-----Original Message-----

**From:** Christianson, Peter C. [mailto:PCC@quarles.com]  
**Sent:** Tuesday, March 18, 2003 12:00 PM  
**To:** karen.asbjornson@legis.state.wi.us  
**Subject:** Request from constituent -- Louis Andrew of Fond du Lac!

Karen -

KAREN -- CAN WE TALK ABOUT THIS? THANKS!!

I represent the Wisconsin Land Title Association. Our legislative chair is Louis (Louie) Andrew of Fond du Lac. I suspect that you folks know him quite well.

Rep. Michael Lehman has re-drafted AB 244 from last session. The bill is explained below. The bill flew through the Assembly and was then "Chucked" (you know what I mean!) in the Senate. Rep. Lehman threw it in last session without a Senate author, so there isn't a natural author to go to this time around.

We (Louie and I) would like to ask Sen. Roessler to consider being the Senate author. The bill will start in the Assembly. Here is an outline of what the bill does. Let me

Re-draft of 2001 Assembly Bill 244 - Duration of State Tax Warrants

The members of the Wisconsin Land Title Association strongly supported 2001 Assembly Bill 244, which passed the Assembly without opposition on October 30, 2001. No action was taken on the bill in the Senate and it died. The WLTA is working with Rep. Michael Lehman, the author of 2001 AB 244, to get the bill introduced again this session. While a number of Assembly authors have been identified, we still need a Senate author.

The purpose of the bill is to provide a set period of time during which state tax warrants are effective and to provide the means by which such warrants may be renewed. The drafting instructions for the bill were provided by the Department of Revenue and were developed by the Department in consultation with the Wisconsin Land Title Association. The bill as passed included a technical amendment which the Department and the WLTA helped draft.

When a person who is liable to pay any income or franchise tax fails to do so, the amount of the unpaid tax becomes a lien upon the property which that person owes. The lien remains in effect until the person pays the amount of the unpaid tax. In order to enforce its lien, the Department of Revenue must file a tax warrant in the county in which the property is located. The Clerk of Court in the county files the warrant and enters it in the county's judgment and lien docket.

Many judgment and lien debtors do not automatically pay what they owe following the rendering of a judgment and the entry of a lien. The law directs the County Sheriff to seize the property of the judgment debtor and sell it to pay off the unpaid tax, when requested to do so. The Department of Revenue does not routinely request that a Sheriff's sale occur, preferring instead to leave the lien on the record and wait for the property to be sold, at which time the liens and other encumbrances are cleared. (The amount needed to pay off the mortgages and liens against the property is deducted from the amount due the seller at closing.)

The Department of Revenue and Wisconsin title insurers disagree over the length of time that an outstanding tax warrant can be enforced. The Department of Revenue believes that such warrants never expire and cites a relatively recent statutory change as the basis for this belief. Title insurers note that civil judgment liens and federal tax liens may only be enforced for 10 years. Both judgment liens and federal tax liens can be renewed at the lien holder's expense for additional 10 year periods. This means that a title insurer need never look back more than 10 years for such liens. Title insurers believe it is reasonable to provide a similar effective period for state tax warrants.

As noted above, the Department of Revenue and the Wisconsin Land Title Association agreed to support legislation which would provide a 20 year period of effectiveness for state tax warrants as well as provide that such warrants could be renewed at expiration. The change would be effective for state tax warrants filed after the effective date of the act.

Finally, although a number of State Representatives have agreed to co-author the bill in the Assembly with Rep. Lehman, we still need a lead author in the Senate. Please let me know if you are willing to take the lead on the bill in the Senate.

## Halverson, Vicky

---

To: Christianson, Peter C.  
Subject: RE: AB 195

Thanks very much!

-----Original Message-----

From: Christianson, Peter C. [mailto:PCC@quarles.com]  
Sent: Tuesday, April 08, 2003 9:14 AM  
To: Halverson, Vicky  
Subject: RE: AB 195

Vicky -

Try this -- it may be slightly different than the explanation we provided to Sen. Roessler:

The members of the Wisconsin Land Title Association strongly support Assembly Bill 195. It is identical to 2001 Assembly Bill 244 as passed by the Assembly last session without opposition.

The purpose of the bill is to provide a set period of time during which state tax warrants are effective and to provide the means by which such warrants may be renewed. The drafting instructions for the bill were provided by the Department of Revenue and were developed by the Department in consultation with the Wisconsin Land Title Association.

When a person who is liable to pay any income or franchise tax fails to do so, the amount of the unpaid tax becomes a lien upon the property which that person owes. The lien remains in effect until the person pays the amount of the unpaid tax. In order to enforce its lien, the Department of Revenue must file a tax warrant in the county in which the property is located. The Clerk of Court in the county files the warrant and enters it in the county's judgment and lien docket.

Many judgment and lien debtors do not automatically pay what they owe following the rendering of a judgment and the entry of a lien. The law directs the County Sheriff to seize the property of the judgment debtor and sell it to pay off the unpaid tax, when requested to do so. The Department of Revenue does not routinely request that a Sheriff's sale occur, preferring instead to leave the lien on the record and wait for the property to be sold, at which time the liens and other encumbrances are cleared. (The amount needed to pay off the mortgages and liens against the property is deducted from the amount due the seller at closing.)

The Department of Revenue and Wisconsin title insurers disagree over the length of time that an outstanding tax warrant can be enforced. The Department of Revenue believes that such warrants never expire and cites a relatively recent statutory change as the basis for this belief. Title insurers note that civil judgment liens and federal tax liens may only be enforced for 10 years. Both judgment liens and federal tax liens can be renewed at the lien holder's expense for additional 10 year periods. This means that a title insurer need never look back more than 10 years for such liens. Title insurers believe it is reasonable to provide a similar effective period for state tax warrants.

As noted above, the Department of Revenue and the Wisconsin Land Title Association agreed to support legislation which would provide a 20 year period of effectiveness for state tax warrants as well as provide that such warrants could be renewed at expiration. The change would be effective for state tax warrants filed after the effective date of the act.

-----Original Message-----

From: Halverson, Vicky [mailto:Vicky.Halverson@legis.state.wi.us]  
Sent: Tuesday, April 08, 2003 9:08 AM  
To: Christianson, Peter C.  
Subject: AB 195

Pete,

I just went through our files from this '01-02 and this session. I think I may have something here. In a copy of an e-mail you had sent to Karen in Roessler's office, you attached a summary of the bill. If you think this pretty much covers it, we'll go with this. If there's anything you would like Mickey to add, let us know.

Thanks again.

Vicky Halverson



22 EAST MIFFLIN STREET, SUITE 900  
MADISON, WI 53703  
TOLL FREE: 1.866.404.2700  
PHONE: 608.663.7188  
FAX: 608.663.7189

---

**MEMORANDUM**

**TO:** Honorable Members of the Assembly Committee on Ways and Means

**FROM:** Allison Bussler, <sup>AB</sup> Senior Legislative Associate

**DATE:** April 16, 2003

**RE:** Opposition to Assembly Bill 195

The Wisconsin Counties Association (WCA) opposes Assembly Bill 195 (AB 195) as it is currently proposed. Under AB 195, a lien on a person's property, related to unpaid income or franchise taxes, remains in effect for 20 years or until the person pays the amount of the unpaid tax, whichever comes first. DOR may renew the lien by filing a new warrant with the circuit court clerk in the county where the person's property is located. Under the bill, however, the county may no longer charge DOR a fee for filing a warrant to renew a lien.

WCA respectfully requests AB 195 be amended to allow counties to charge DOR the current \$5 filing fee upon renewal. This is one of the few court fees wholly retained by the county and is intended to defray administrative and clerical costs.

Thank you for considering our comments, if you have any questions please do not hesitate to contact me at the WCA office at 608.663.7188.

Assembly Ways and Means Committee Hearing, April 16, 2003

**Assembly Bill 195 – Tax Warrants and Liens on Property (M. Lehman +4, Roessler)**

*Description of Current Law and Proposed Change*

- The bill limits a lien on a person's property to 20 years unless the Department of Revenue (DOR) renews the lien, by filing a new warrant. The clerk does not charge DOR a fee for filing a warrant to renew a lien.

*Administrative Impact/Fiscal Effect*

- The bill lacks language providing similar treatment for tax warrants docketed by the Wisconsin Department of Workforce Development. As a result, collection efforts by the DOR would be at a disadvantage to those of DWD.
- DOR suggests two revisions to language in the bill. One is to clarify whether DOR has the authority to file a second renewal tax warrant. The other is to clarify that the 20-year duration of liens arising from tax warrants docketed after the effective date starts with the filing date of the tax warrant, not the date the taxes are due or the assessment date.
- Currently, the bill has no significant fiscal effect.

*DOR Position*

Support if technical clarifications are made.

Prepared by: Jacek Cianciara, (608) 266-8133

April 11, 2003

JC:skr

I:\hearing\02-04\2003\lab195.hrg.doc

## Talking Points on AB 195

The purpose of the bill is to provide a set period of time during which state tax warrants are effective and to provide the means by which such warrants may be renewed. The drafting instructions for the bill were provided by the Department of Revenue and were developed by the Department in consultation with the Wisconsin Land Title Association.

When a person who is liable to pay any income or franchise tax fails to do so, the amount of the unpaid tax becomes a lien upon the property which that person owes. The lien remains in effect until the person pays the amount of the unpaid tax. In order to enforce its lien, the Department of Revenue must file a tax warrant in the county in which the property is located. The Clerk of Court in the county files the warrant and enters it in the county's judgment and lien docket.

Many judgment and lien debtors do not automatically pay what they owe following the rendering of a judgment and the entry of a lien. The law directs the County Sheriff to seize the property of the judgment debtor and sell it to pay off the unpaid tax, when requested to do so. The Department of Revenue does not routinely request that a Sheriff's sale occur, preferring instead to leave the lien on the record and wait for the property to be sold, at which time the liens and other encumbrances are cleared. (The amount needed to pay off the mortgages and liens against the property is deducted from the amount due the seller at closing.)

The Department of Revenue and Wisconsin title insurers disagree over the length of time that an outstanding tax warrant can be enforced. The Department of Revenue believes that such warrants never expire and cites a relatively recent statutory change as the basis for this belief. Title insurers note that civil judgment liens and federal tax liens may only be enforced for 10 years. Both judgment liens and federal tax liens can be renewed at the lien holder's expense for additional 10-year periods. This means that a title insurer need never look back more than 10 years for such liens. Title insurers believe it is reasonable to provide a similar effective period for state tax warrants.

As noted above, the Department of Revenue and the Wisconsin Land Title Association agreed to support legislation which would provide a 20 year period of effectiveness for state tax warrants as well as provide that such warrants could be renewed at expiration. The change would be effective for state tax warrants filed after the effective date of the act.

AB 195 is identical to 2001 Assembly Bill 244, as passed by the Assembly last session without opposition.



April 16, 2003

**To:** Members of the Assembly Committee on Ways and Means  
**From:** Peter C. Christianson, for the Wisconsin Land Title Association  
**Re:** Assembly Bill 195 Merits Support

The members of the Wisconsin Land Title Association strongly supported Assembly Bill 195. It is identical to 2001 Assembly Bill 244 as passed by the Assembly last session without opposition.

The purpose of the bill is to provide a set period of time during which state tax warrants are effective and to provide the means by which such warrants may be renewed. The drafting instructions for the bill were provided by the Department of Revenue and were developed by the Department in consultation with the Wisconsin Land Title Association.

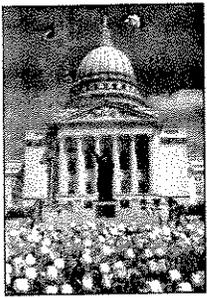
When a person who is liable to pay any income or franchise tax fails to do so, the amount of the unpaid tax becomes a lien upon the property which that person owes. The lien remains in effect until the person pays the amount of the unpaid tax. In order to enforce its lien, the Department of Revenue must file a tax warrant in the county in which the property is located. The Clerk of Court in the county files the warrant and enters it in the county's judgment and lien docket.

Many judgment and lien debtors do not automatically pay what they owe following the rendering of a judgment and the entry of a lien. The law directs the County Sheriff to seize the property of the judgment debtor and sell it to pay off the unpaid tax, when requested to do so. The Department of Revenue does not routinely request that a Sheriff's sale occur, preferring instead to leave the lien on the record and wait for the property to be sold, at which time the liens and other encumbrances are cleared. (The amount needed to pay off the mortgages and liens against the property is deducted from the amount due the seller at closing.)

The Department of Revenue and Wisconsin title insurers disagree over the length of time that an outstanding tax warrant can be enforced. The Department of Revenue believes that such warrants never expire and cites a relatively recent statutory change as the basis for this belief. Title insurers note that civil judgment liens and federal tax liens may only be enforced for 10 years. Both judgment liens and federal tax liens can be renewed at the lien holder's expense for additional 10 year periods. This means that a title insurer need never look back more than 10 years for such liens. Title insurers believe it is reasonable to provide a similar effective period for state tax warrants.

As noted above, the Department of Revenue and the Wisconsin Land Title Association agreed to support legislation which would provide a 20 year period of effectiveness for state tax warrants as well as provide that such warrants could be renewed at expiration. The change would be effective for state tax warrants filed after the effective date of the act.

mjlw



Michael (Mickey)  
**Lehman**

State Representative  
99th Assembly District

---

Committee Chair: Ways and Means

## Memorandum

To: Ways & Means Committee Members

From: Rep. Michael "Mickey" Lehman

Date: May 12, 2003

Re: Amendments for May 14<sup>th</sup> Public Hearing/Executive Session

In addition to Rep. Ziegelbauer's ASA 1 to his AB 133, the Committee will consider the following amendments at our May 14<sup>th</sup> Public Hearing/Executive Session:

A technical amendment to AB 195

An amendment to AB 238 introduced by the author, Rep. Stone

Copies of all are attached for your information.

**Vote Record**

**Committee on Ways and Means**

Date: 5/14/03

Moved by: Lehman

Seconded by: J. Wood

AB 195

SB \_\_\_\_\_

Clearinghouse Rule \_\_\_\_\_

AJR \_\_\_\_\_

SJR \_\_\_\_\_

Appointment \_\_\_\_\_

AR \_\_\_\_\_

SR \_\_\_\_\_

Other \_\_\_\_\_

0 A/S Amdt 0515/1

A/S Amdt \_\_\_\_\_ to A/S Amdt \_\_\_\_\_

A/S Sub Amdt \_\_\_\_\_

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

Committee Member

**Representative Michael Lehman**

Aye      No      Absent      Not Voting

**Representative Jeffrey Wood**

**Representative Stephen Nass**

**Representative Eugene Hahn**

**Representative Frank Lasee**

**Representative Suzanne Jeskewitz**

**Representative Samantha Kerkman**

**Representative Thomas Lothian**

**Representative Wayne Wood**

**Representative Leon Young**

**Representative Terese Berceau**

**Representative Robert Ziegelbauer**

**Representative Johnnie Morris**

**Representative Tom Hebl**

Totals: 13      0      1      \_\_\_\_\_

**Vote Record**

**Committee on Ways and Means**

Date: 5/14/03

Moved by: Lehman

Seconded by: W Wood

AB 195

SB \_\_\_\_\_

Clearinghouse Rule \_\_\_\_\_

AJR \_\_\_\_\_

SJR \_\_\_\_\_

Appointment \_\_\_\_\_

AR \_\_\_\_\_

SR \_\_\_\_\_

Other \_\_\_\_\_

(A/S Amdt 0515/1)

A/S Amdt \_\_\_\_\_ to A/S Amdt \_\_\_\_\_

A/S Sub Amdt \_\_\_\_\_

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 Michael Lehman	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Representative Jeffrey Wood	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Representative Stephen Nass	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Representative Eugene Hahn	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Representative Frank Lasee	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Representative Suzanne Jeskewitz	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Representative Samantha Kerkman	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Representative Thomas Lothian	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Representative Wayne Wood	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Representative Leon Young	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Representative Terese Berceau	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Representative Robert Ziegelbauer	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Representative Johnnie Morris	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Representative Tom Hebl	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Totals: 13    0    1    \_\_\_\_\_

## Vote Record

### Committee on Ways and Means

Date: 5/14/03

Moved by: Lehman

Seconded by: Hahn

AB 195

SB \_\_\_\_\_

Clearinghouse Rule \_\_\_\_\_

AJR \_\_\_\_\_

SJR \_\_\_\_\_

Appointment \_\_\_\_\_

AR \_\_\_\_\_

SR \_\_\_\_\_

Other \_\_\_\_\_

0 A/S Amdt 0515/1

A/S Amdt \_\_\_\_\_ to A/S Amdt \_\_\_\_\_

A/S Sub Amdt \_\_\_\_\_

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

*as amended*

Committee Member	Aye	No	Absent	Not Voting
Representative Michael Lehman	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Representative Jeffrey Wood	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Representative Stephen Nass	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Representative Eugene Hahn	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Representative Frank Lasee	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Representative Suzanne Jeskewitz	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Representative Samantha Kerkman	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Representative Thomas Lothian	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Representative Wayne Wood	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Representative Leon Young	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Representative Terese Berceau	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Representative Robert Ziegelbauer	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Representative Johnnie Morris	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Representative Tom Hebl	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Totals:    13    0    1    \_\_\_\_\_

June 27, 2003

Senator Ronald W. Brown, Chair  
Senate Committee on Homeland Security, Veterans  
And Military Affairs, & Government Reform  
Room 104 South  
State Capitol  
Madison, WI 53708

Dear Ron:

I am writing today to respectfully ask that you schedule a public hearing on my Assembly Bill 195, which is pending before your Committee.

As you may know, following adoption of Amendment 1, AB 195, relating to tax warrants and liens on property, was passed by the Assembly on a voice vote on May 29, 2003. It was then referred to the Senate Committee on Homeland Security, Veterans and Military Affairs and Government Reform.

I hope you will agree that this legislation should be advanced. I urge you to schedule a public hearing on the bill as soon as possible.

Respectfully,

MICHAEL "Mickey" LEHMAN  
State Representative  
99th Assembly District

ML:vlh