



2007 SENATE BILL 69

February 26, 2007 - Introduced by Senators SULLIVAN, ERPENBACH, LAZICH and ROESSLER, cosponsored by Representatives FRISKE, BERCEAU, KERKMAN, A. WILLIAMS, BIES, YOUNG, BALLWEG, KLEEFISCH, VRUWINK, M. WILLIAMS, MUSSER, A. OTT and VAN ROY. Referred to Committee on Small Business, Emergency Preparedness, Workforce Development, Technical Colleges and Consumer Protection.

1 **AN ACT** *to create* 100.55 of the statutes; **relating to:** information obtained by
2 a tax preparer in the course of preparing a client's tax return.

Analysis by the Legislative Reference Bureau

This bill prohibits a tax preparer or an entity that employs tax preparers from disclosing information obtained in the course of preparing a client's tax return, unless the tax preparer or entity discloses the parties to whom the tax preparer or entity intends to disclose the information, and the client consents in writing. The Department of Agriculture, Trade and Consumer Protection enforces the prohibition.

For further information see the *state* fiscal estimate, which will be printed as an appendix to this bill.

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

3 **SECTION 1.** 100.55 of the statutes is created to read:
4 **100.55 Tax preparers; privacy of client information.** (1) In this section:
5 (a) "Client" means a person whose tax return is prepared by a tax preparer.
6 (b) "Tax preparer" means a person who, in exchange for compensation or
7 expectation of compensation, prepares a tax return of another person.

