207.	6,475.00	to	6,499.99	.....	259
208.	6,500.00	to	6,524.99	.....	260
209.	6,525.00	to	6,549.99	.....	261
210.	6,550.00	to	6,574.99	.....	262
211.	6,575.00	to	6,599.99	.....	263
212.	6,600.00	to	6,624.99	.....	264
213.	6,625.00	to	6,649.99	.....	265
214.	6,650.00	to	6,674.99	.....	266
215.	6,675.00	to	6,699.99	.....	267
216.	6,700.00	to	6,724.99	.....	268
217.	6,725.00	to	6,749.99	.....	269
218.	6,750.00	to	6,774.99	.....	270
219.	6,775.00	to	6,799.99	.....	271
220.	6,800.00	to	6,824.99	.....	272
221.	6,825.00	to	6,849.99	.....	273
222.	6,850.00	to	6,874.99	.....	274
223.	6,875.00	to	6,899.99	.....	275
224.	6,900.00	to	6,924.99	.....	276
225.	6,925.00	to	6,949.99	.....	277
226.	6,950.00	to	6,974.99	.....	278
227.	6,975.00	to	6,999.99	.....	279
228.	7,000.00	to	7,024.99	.....	280
229.	7,025.00	to	7,049.99	.....	281
230.	7,050.00	to	7,074.99	.....	282

231.	7,075.00	to	7,099.99		283
232.	7,100.00	to	7,124.99		284
233.	7,125.00	to	7,149.99		285
234.	7,150.00	to	7,174.99		286
235.	7,175.00	to	7,199.99		287
236.	7,200.00	to	7,224.99		288
237.	7,225.00	to	7,249.99		289
238.	7,250.00	to	7,274.99		290
239.	7,275.00	to	7,299.99		291
240.	7,300.00	to	7,324.99		292
241.	7,325.00	to	7,349.99		293
242.	7,350.00	to	7,374.99		294
243.	7,375.00	to	7,399.99		295
244.	7,400.00	to	7,424.99		296
245.	7,425.00	to	7,449.99		297
246.	7,450.00	to	7,474.99		298
247.	7,475.00	to	7,499.99		299
248.	7,500.00	to	7,524.99		300
249.	7,525.00	to	7,549.99		301
250.	7,550.00	to	7,574.99		302
251.	7,575.00	to	7,599.99		303
252.	7,600.00	to	7,624.99		304
253.	7,625.00	to	7,649.99		305
254.	7,650.00	to	7,674.99		306

255.	7,675.00	to	7,699.99	.....	307
256.	7,700.00	to	7,724.99	.....	308
257.	7,725.00	to	7,749.99	.....	309
258.	7,750.00	to	7,774.99	.....	310
259.	7,775.00	to	7,799.99	.....	311
260.	7,800.00	to	7,824.99	.....	312
261.	7,825.00	to	7,849.99	.....	313
262.	7,850.00	to	7,874.99	.....	314
263.	7,875.00	to	7,899.99	.....	315
264.	7,900.00	to	7,924.99	.....	316
265.	7,925.00	to	7,949.99	.....	317
266.	7,950.00	to	7,974.99	.....	318
267.	7,975.00	to	7,999.99	.....	319
268.	8,000.00	to	8,024.99	.....	320
269.	8,025.00	to	8,049.99	.....	321
270.	8,050.00	to	8,074.99	.....	322
271.	8,075.00	to	8,099.99	.....	323
272.	8,100.00	to	8,124.99	.....	324
273.	8,125.00	to	8,149.99	.....	325
274.	8,150.00	to	8,174.99	.....	326
275.	8,175.00	to	8,199.99	.....	327
276.	8,200.00	to	8,224.99	.....	328
277.	8,225.00	to	8,249.99	.....	329
278.	8,250.00	to	8,274.99	.....	330

279.	8,275.00	to	8,299.99		331
280.	8,300.00	to	8,324.99		332
281.	8,325.00	to	8,349.99		333
282.	8,350.00	to	8,374.99		334
283.	8,375.00	to	8,399.99		335
284.	8,400.00	to	8,424.99		336
285.	8,425.00	to	8,449.99		337
286.	8,450.00	to	8,474.99		338
287.	8,475.00	to	8,499.99		339
288.	8,500.00	to	8,524.99		340
289.	8,525.00	to	8,549.99		341
290.	8,550.00	to	8,574.99		342
291.	8,575.00	to	8,599.99		343
292.	8,600.00	to	8,624.99		344
293.	8,625.00	to	8,649.99		345
294.	8,650.00	to	8,674.99		346
295.	8,675.00	to	8,699.99		347
296.	8,700.00	to	8,724.99		348
297.	8,725.00	to	8,749.99		349
298.	8,750.00	to	8,774.99		350
299.	8,775.00	to	8,799.99		351
300.	8,800.00	to	8,824.99		352
301.	8,825.00	to	8,849.99		353
302.	8,850.00	to	8,874.99		354

303.	8,875.00	to	8,899.99		355
304.	8,900.00	to	8,924.99		356
305.	8,925.00	to	8,949.99		357
306.	8,950.00	to	8,974.99		358
307.	8,975.00	to	8,999.99		359
308.	9,000.00	to	9,024.99		360
309.	9,025.00	to	9,049.99		361
310.	9,050.00	to	9,074.99		362
311.	9,075.00	to	9,099.99		363
312.	9,100.00	to	9,124.99		364
313.	9,125.00	to	9,149.99		365
314.	9,150.00	to	9,174.99		366
315.	9,175.00	to	9,199.99		367
316.	9,200.00	to	9,224.99		368
317.	9,225.00	to	9,249.99		369
318.	9,250.00		and over		370

SECTION 70. 108.05 (2) (c) of the statutes is amended to read:

108.05 **(2)** (c) This chapter's maximum weekly benefit rate, as to weeks of unemployment in the ensuing half year, shall equal the result obtained by rounding 66–2/3% of the "average wages per average week" to the nearest multiple of one dollar, and the minimum weekly benefit rate shall be an amount which is ~~15%~~ 14.6 percent of the maximum rate and adjusted, if not a multiple of one dollar, to the next lower multiple of one dollar.

SECTION 71. 108.05 (3) (a) of the statutes is amended to read:

1 108.05 **(3)** (a) Except as provided in pars. (c), (d) and (dm) if an eligible employee
2 earns wages in a given week, the first $30 of the wages shall be disregarded and the
3 employee's applicable weekly benefit payment shall be reduced by 67% of the
4 remaining amount, except that no such employee is eligible for benefits if the
5 employee's benefit payment would be less than $5 for any week. For purposes of this
6 paragraph, "wages" includes ~~any salary reduction amounts earned that are not~~
7 ~~wages and that are deducted from the salary of a claimant by an employer pursuant~~
8 ~~to a salary reduction agreement under a cafeteria plan, within the meaning of 26~~
9 ~~USC 125, and~~ any amount that a claimant would have earned in available work
10 under s. 108.04 (1) (a) which is treated as wages under s. 108.04 (1) (bm), but excludes
11 any amount that a claimant earns for services performed as a volunteer fire fighter,
12 volunteer emergency medical technician, or volunteer first responder. In applying
13 this paragraph, the department shall disregard discrepancies of less than $2
14 between wages reported by employees and employers.

15 **SECTION 72.** 108.05 (3) (a) of the statutes, as affected by 2013 Wisconsin Acts
16 11 and .... (this act), is repealed and recreated to read:

17 108.05 **(3)** (a) Except as provided in pars. (c), (d) and (dm) and s. 108.062, if an
18 eligible employee earns wages in a given week, the first $30 of the wages shall be
19 disregarded and the employee's applicable weekly benefit payment shall be reduced
20 by 67% of the remaining amount, except that no such employee is eligible for benefits
21 if the employee's benefit payment would be less than $5 for any week. For purposes
22 of this paragraph, "wages" includes any amount that a claimant would have earned
23 in available work under s. 108.04 (1) (a) which is treated as wages under s. 108.04
24 (1) (bm), but excludes any amount that a claimant earns for services performed as
25 a volunteer fire fighter, volunteer emergency medical technician, or volunteer first

1 responder. In applying this paragraph, the department shall disregard
2 discrepancies of less than $2 between wages reported by employees and employers.

3 **SECTION 73.** 108.06 (1) of the statutes is amended to read:

4 108.06 **(1)** Except as provided in ~~subs.~~ sub. (6) ~~and (7)~~ and ss. 108.141 and
5 108.142, no claimant may receive total benefits based on employment in a base
6 period greater than 26 times the claimant's weekly benefit rate under s. 108.05 (1)
7 or 40% of the claimant's base period wages, whichever is lower. Except as provided
8 in ~~subs.~~ sub. (6) ~~and (7)~~ and ss. 108.141 and 108.142, if a claimant's base period wages
9 are reduced or canceled under s. 108.04 (5) or (18), or suspended under s. 108.04 (1)
10 (f), (10) (a), or (17), the claimant may not receive total benefits based on employment
11 in a base period greater than 26 times the claimant's weekly benefit rate under s.
12 108.05 (1) or 40% of the base period wages not reduced, canceled or suspended which
13 were paid or payable to the claimant, whichever is lower.

14 **SECTION 74.** 108.06 (2) (c) of the statutes is amended to read:

15 108.06 **(2)** (c) No benefits are payable to a claimant for any week of
16 unemployment not occurring during the claimant's benefit year except under ~~sub. (7)~~
17 ~~and~~ ss. 108.141 and 108.142.

18 **SECTION 75.** 108.06 (2) (cm) of the statutes is amended to read:

19 108.06 **(2)** (cm) If an employee qualifies to receive benefits using the base period
20 described in s. 108.02 (4) (b), the wages used to compute the employee's benefit
21 entitlement are not available for use in any subsequent benefit computation for the
22 same employee, except under ~~sub. (7) and~~ s. 108.141 or 108.142.

23 **SECTION 76.** 108.06 (3) of the statutes is amended to read:

24 108.06 **(3)** There shall be payable to an employee, for weeks ending within the
25 employee's benefit year, only those benefits computed for that benefit year based on

the wages paid to the employee in the immediately preceding base period. Wages used in a given benefit computation are not available for use in any subsequent benefit computation except under ~~sub. (7) and~~ s. 108.141.

SECTION 77. 108.06 (6) (intro.) of the statutes is amended to read:

108.06 **(6)** (intro.) If a claimant has established a benefit year prior to the effective date of any increase in the maximum weekly benefit rate provided under s. 108.05 (1), the claimant has not exhausted his or her total benefit entitlement under sub. (1) for that benefit year on that effective date, and the claimant was entitled to receive the maximum weekly benefit rate under s. 108.05 (1) that was in effect prior to that effective date, the limitation on the total benefits authorized to be paid to a claimant under sub. (1) does not apply to that claimant in that benefit year. Unless ~~sub. (7) or~~ s. 108.141 or 108.142 applies, the claimant's remaining benefit entitlement in that benefit year for the period beginning on that effective date shall be computed by:

SECTION 78. 108.06 (7) of the statutes is repealed.

SECTION 79. 108.07 (8) of the statutes is repealed.

SECTION 80. 108.10 (intro.) of the statutes is amended to read:

108.10 Settlement of issues other than benefit claims. (intro.) ~~In~~ Except as provided in s. 108.245 (3), in connection with any issue arising under this chapter as to the status or liability of an employing unit in this state, for which no review is provided under s. 108.09 or 108.227 (5) and whether or not a penalty is provided in s. 108.24, the following procedure shall apply:

SECTION 81. 108.14 (8n) (e) of the statutes is amended to read:

108.14 **(8n)** (e) The department shall charge this state's share of any benefits paid under this subsection to the account of each employer by which the employee

claiming benefits was employed in the applicable base period, in proportion to the total amount of wages he or she earned from each employer in the base period, except that if s. 108.04 (1) (f), (5), (7) (a), (c), (d), (e), (k), (L), (o), (p), (q), (s), or (t), (7m) or (8) (a) or 108.07 (3), (3r), or (5) (b) ~~or (8)~~ would have applied to employment by such an employer who is subject to the contribution requirements of ss. 108.17 and 108.18, the department shall charge the share of benefits based on employment with that employer to the fund's balancing account, or, if s. 108.04 (1) (f) or (5) or 108.07 (3) would have applied to an employer that is not subject to the contribution requirements of ss. 108.17 and 108.18, the department shall charge the share of benefits based on that employment in accordance with s. 108.07 (5) (a) and (b). The department shall also charge the fund's balancing account with any other state's share of such benefits pending reimbursement by that state.

SECTION 82. 108.14 (19) of the statutes is amended to read:

108.14 **(19)** ~~On or about February~~ 15 annually, the department shall ~~prepare~~ and furnish to the council on unemployment insurance a report summarizing the department's activities related to detection and prosecution of unemployment insurance fraud in the preceding year. The department shall include in the report information about audits conducted by the department under sub. (20), including the number and results of audits performed, in the previous year.

No later than March

SECTION 83. 108.14 (20) of the statutes is created to read:

108.14 **(20)** The department shall conduct random audits on claimants for benefits under this chapter to assess compliance with the work search requirements under s. 108.04 (2) (a) 3.

SECTION 84. 108.14 (21) of the statutes is created to read:

Insert 60-4

1 108.14 **(21)** The department shall maintain a portal on the Internet that allows
2 employers to log in and file with the department complaints related to the
3 administration of this chapter.

4 **SECTION 85.** 108.14 (23) of the statutes is created to read:

5 108.14 **(23)** (a) The department shall create and keep up–to–date a handbook
6 for the purpose of informing employers that are subject to this chapter about the
7 provisions and requirements of this chapter.

8 (b) The department shall include all of the following in the handbook:

9 1. Information about the function and purpose of unemployment insurance
10 under this chapter.

11 2. A description of the rights and responsibilities of employers under this
12 chapter, including the rights and responsibilities associated with hearings to
13 determine whether claimants are eligible for benefits under this chapter.

14 3. A description of the circumstances under which workers are generally
15 eligible and ineligible for benefits under this chapter.

16 4. Disclaimers explaining that the contents of the handbook may not be relied
17 upon as legally enforceable and that adherence to the content does not guarantee a
18 particular result for a decision under this chapter.

19 5. A line to allow an individual employed by an employer to sign to acknowledge
20 that the individual is aware of the contents of the handbook.

21 (c) The department shall make the handbook available on the Internet.

22 (d) The department shall distribute printed copies of the handbook to persons
23 who request a copy and may charge a fee as provided in s. 20.908 for the costs of
24 printing and distribution.

25 **SECTION 86.** 108.14 (24) of the statutes is created to read:

Insert 61-9

108.14 **(24)** The department shall provide information to employers concerning the financing of the unemployment insurance system, including the computation of reserve percentages and their effect upon the contribution and solvency rates of employers, and shall post this information on the Internet. If the department provided a statement of account to any employer, the department shall include the same information on the statement. In addition, the department shall provide the same information in writing to each employer who becomes newly subject to a requirement to pay contributions or reimbursements under this chapter.

SECTION 87. 108.141 (7) (a) of the statutes is amended to read:

108.141 **(7)** (a) The department shall charge the state's share of each week of extended benefits to each employer's account in proportion to the employer's share of the total wages of the employee receiving the benefits in the employee's base period, except that if the employer is subject to the contribution requirements of ss. 108.17 and 108.18 the department shall charge the share of extended benefits to which s. 108.04 (1) (f), (5), (7) (a), (c), (d), (e), (k), (L), (o), (p), (q), (s), or (t), (7m) or (8) (a) or 108.07 (3), (3r), <u>or</u> (5) (b) ~~or (8)~~ applies to the fund's balancing account.

SECTION 88. 108.16 (2) (g) and (h) of the statutes are amended to read:

108.16 **(2)** (g) Whenever the department receives a request of 2 or more partnerships ~~or limited liability companies~~ consisting of the same partners ~~or members~~ to be treated as separate employers prior to October 1 of any year, the department shall apportion the balance in any existing account of the partnerships ~~or limited liability companies~~ among the separate employers on January 1 following the date of receipt of the request in proportion to the payrolls incurred in the businesses operated by each of the employers in the 4 completed calendar quarters ending on the computation date preceding the date of receipt of the request and shall

calculate the reserve percentage of each separate employer in accordance with the proportion of the payroll attributable to that employer. Section 108.18 (2) is not made applicable to the separate employers by reason of such treatment. For purposes of s. 108.18 (7), the department shall treat the partnerships ~~or limited liability companies~~ as separate employers on November 1 preceding that January 1. For purposes of s. 108.18 (7) (b) and (c), the department shall treat the separate employers as existing employers on that January 1.

(h) Whenever, prior to October 1 of any year, the department receives a written request by all partnerships ~~or limited liability companies~~ consisting of the same partners ~~or members~~ which have elected to be treated as separate employers for the partnerships ~~or limited liability companies~~ to be treated as a single employer, the department shall combine the balances in the existing accounts of the separate employers into a new account on January 1 following the date of receipt of the request and shall calculate the reserve percentage of the single employer in accordance with the combined payroll attributable to each of the separate employers in the 4 completed calendar quarters ending on the computation date preceding that January 1. Section 108.18 (2) is not made applicable to the single employer by reason of such treatment. For purposes of s. 108.18 (7), the department shall treat the partnerships ~~or limited liability companies~~ as a single employer on November 1 preceding that January 1. For purposes of s. 108.18 (7) (b) and (c), the department shall treat the single employer as an existing employer on that January 1.

SECTION 89. 108.16 (3) (c) of the statutes is created to read:

108.16 **(3)** (c) Any nonrecoverable payment made without fault on the part of the intended payee.

SECTION 90. 108.16 (6) (o) of the statutes is created to read:

Insert 63-9

108.16 **(6)** (o) Any erroneous payment recovered under s. 108.22 (8e).

SECTION 91. 108.16 (6m) (a) of the statutes is amended to read:

108.16 **(6m)** (a) The benefits thus chargeable under s. 108.04 (1) (f), (5), (5g), (7) (h), (8) (a), (13) (c) or (d) or (16) (e), 108.07 (3), (3r), (5) (b), (5m), or (6)~~, or (8)~~, 108.14 (8n) (e), 108.141, 108.151, or 108.152 or sub. (6) (e) or (7) (a) and (b).

SECTION 92. 108.16 (6m) (h) of the statutes is created to read:

108.16 **(6m)** (h) Any amount paid to correct a payment under s. 108.22 (8e) that is not recovered or recoverable.

SECTION 93. 108.205 (1) of the statutes is amended to read:

108.205 **(1)** Each employer shall file with the department, in such form as the department by rule requires, a quarterly report showing the name, social security number and wages paid to each employee who is employed by the employer in employment with the employer during the quarter. ~~The department may also by rule require each employer to include in the report any salary reduction amounts that are not wages and that would have been paid to each such employee by the employer as salary during the quarter but for a salary reduction agreement under a cafeteria plan, within the meaning of 26 USC 125.~~ The employer shall file the report no later than the last day of the month following the completion of each quarter.

SECTION 94. 108.21 (1) of the statutes is amended to read:

108.21 **(1)** Every employing unit which employs one or more individuals to perform work in this state shall keep an accurate work record for each individual employed by it, including full name, address and social security number, which will permit determination of the weekly wages earned by each such individual, the wages paid within each quarter to that individual ~~and the salary reduction amounts that are not wages and that would have been paid by the employing unit to that individual~~

~~as salary but for a salary reduction agreement under a cafeteria plan, within the meaning of 26 USC 125~~. Each such employing unit shall permit any authorized representative of the department to examine, at any reasonable time, the work record and any other records which may show any wages paid by the employing unit, ~~or any salary reduction amounts that are not wages and that would have been paid by the employing unit as salary but for a salary reduction agreement under a cafeteria plan, within the meaning of 26 USC 125,~~ regardless of the format in which such a record is maintained. If such a record is maintained by an employing unit in machine–readable format, the employing unit shall provide the department with information necessary to retrieve the record. If the department determines that the employing unit is unable to provide access to such a record or that the retrieval capability at the site where the record is maintained is not adequate for efficient examination, the employing unit shall provide a copy of the record to the department and shall allow the department to remove the copy from that site for such period as will permit examination at another location. Each such employing unit shall furnish to the department upon demand a sworn statement of the information contained in any such record.

SECTION 95. 108.22 (1) (a) of the statutes is amended to read:

108.22 **(1)** (a) ~~If~~ Except as provided in par. (cm), if any employer, other than an employer which has ceased business and has not paid or incurred a liability to pay wages in any quarter following the cessation of business, is delinquent in making by the assigned due date any payment to the department required of it under this chapter, the employer shall pay interest on the delinquent payment at that monthly rate that annualized is equal to 9 percent or to 2 percent more than the prime rate as published in the Wall Street Journal as of September 30 of the preceding year,

whichever is greater, for each month or fraction thereof that the employer is delinquent from the date such payment became due. If any such employer is delinquent in ~~making~~ filing any quarterly report under s. 108.205 (1) by the assigned due date, the ~~employer shall pay~~ department may assess a tardy filing fee ~~of $50~~ to the employer for each delinquent quarterly report in the amount of $100 or $20 per employee, as reported on the employer's most recent quarterly report, whichever is greater, or, if the report is filed within 30 days of its due date, in the amount of $50. If the department cannot determine the number of the employer's employees from the employer's most recent quarterly report, the department may reasonably estimate the number of the employer's employees for purposes of this paragraph.

SECTION 96. 108.22 (1) (cm) of the statutes is created to read:

108.22 **(1)** (cm) In limited circumstances as prescribed by rule of the department, the department may waive or decrease the interest charged under par. (a).

SECTION 97. 108.22 (8) (c) 1. a. of the statutes is amended to read:

108.22 **(8)** (c) 1. a. The overpayment was the result of a departmental error ~~and was not the fault of any employer under s. 108.04 (13) (f)~~; and

SECTION 98. 108.22 (8e) of the statutes is created to read:

108.22 **(8e)** If the department determines a payment has been made to an unintended recipient erroneously without fault on the part of the intended payee, the department may issue the correct payment to the intended payee if necessary, and may recover the amount of the erroneous payment from the recipient under this section or s. 108.225 or 108.245.

SECTION 99. 108.223 of the statutes is created to read:

1 **108.223 Financial record matching program. (1)** DEFINITIONS. In this
2 section:
3 (a) "Account" means a demand deposit account, checking account, negotiable
4 withdrawal order account, savings account, time deposit account, or money market
5 mutual fund account.
6 (b) "Debtor" has the meaning given in s. 108.225 (1) (c).
7 (c) "Financial institution" has the meaning given in 12 USC 3401 (1).
8 **(2)** MATCHING PROGRAM AND AGREEMENTS. (a) The department shall operate a
9 financial record matching program under this section for the purpose of identifying
10 the assets of debtors.
11 (b) The department shall enter into agreements with financial institutions
12 doing business in this state to operate the financial record matching program under
13 this section. An agreement shall require the financial institution to participate in
14 the financial record matching program by electing either the financial institution
15 matching option under sub. (3) or the state matching option under sub. (4). The
16 financial institution and the department may by mutual agreement make changes
17 to the agreement. A financial institution that wishes to choose a different matching
18 option shall provide the department with at least 60 days notice. The department
19 shall furnish the financial institution with a signed copy of the agreement.
20 (c) The department may reimburse a financial institution up to $125 per
21 calendar quarter for participating in the financial record matching program under
22 this section. The department shall make reimbursements under this paragraph
23 from the appropriation under s. 20.445 (1) (n).

1 (d) To the extent feasible, the information to be exchanged under the matching
2 program shall be provided by electronic data exchange as prescribed by the
3 department in the agreement under par. (b).

4 **(3)** FINANCIAL INSTITUTION MATCHING OPTION. If a financial institution with
5 which the department has an agreement under sub. (2) elects the financial
6 institution matching option under this subsection, all of the following apply:

7 (a) At least once each calendar quarter, the department shall provide to the
8 financial institution, in the manner specified in the agreement under sub. (2) (b),
9 information regarding debtors. The information shall include names and social
10 security or other taxpayer identification numbers.

11 (b) Based on the information received under par. (a), the financial institution
12 shall take actions necessary to determine whether any debtor has an ownership
13 interest in an account maintained at the financial institution. If the financial
14 institution determines that a debtor has an ownership interest in an account at the
15 financial institution, the financial institution shall provide the department with a
16 notice containing the debtor's name, address of record, social security number or
17 other taxpayer identification number, and account information. The account
18 information shall include the account number, the account type, the nature of the
19 ownership interest in the account, and the balance of the account at the time that the
20 record match is made. The notice under this paragraph shall be provided in the
21 manner specified in the agreement under sub. (2) (b) and, to the extent feasible, by
22 an electronic data exchange.

23 **(4)** STATE MATCHING OPTION. If a financial institution with which the department
24 has an agreement under sub. (2) elects the state matching option under this
25 subsection, all of the following apply:

1 (a) At least once each calendar quarter, the financial institution shall provide
2 the department with information concerning all accounts maintained at the
3 financial institution. For each account maintained at the financial institution, the
4 financial institution shall notify the department of the name and social security
5 number or other tax identification number of each person having an ownership
6 interest in the account, together with a description of each person's interest. The
7 information required under this paragraph shall be provided in the manner specified
8 in the agreement under sub. (2) (b) and, to the extent feasible, by an electronic data
9 exchange.

10 (b) The department shall take actions necessary to determine whether any
11 debtor has an ownership interest in an account maintained at the financial
12 institution providing information under par. (a). Upon the request of the
13 department, the financial institution shall provide to the department, for each
14 debtor who matches information provided by the financial institution under par. (a),
15 the address of record, the account number and account type, and the balance of the
16 account.

17 **(5)** USE OF INFORMATION BY FINANCIAL INSTITUTION; PENALTY. A financial
18 institution participating in the financial record matching program under this
19 section, and the employees, agents, officers, and directors of the financial institution,
20 may use information received from the department under sub. (3) only for the
21 purpose of matching records and may use information provided by the department
22 in requesting additional information under sub. (4) only for the purpose of providing
23 the additional information. Neither the financial institution nor any employee,
24 agent, officer, or director of the financial institution may disclose or retain
25 information received from the department concerning debtors. Any person who

1 violates this subsection may be fined not less than $50 nor more than $1,000 or
2 imprisoned in the county jail for not less than 10 days or more than one year or both.
3 **(6)** USE OF INFORMATION BY DEPARTMENT. The department may use information
4 provided by a financial institution under this section only for matching records under
5 sub. (4), for administering the financial record matching program under this section,
6 and for pursuing the collection of amounts owed to the department by debtors. The
7 department may not disclose or retain information received from a financial
8 institution under this section concerning account holders who are not debtors.
9 **(7)** FINANCIAL INSTITUTION LIABILITY. A financial institution is not liable to any
10 person for disclosing information to the department in accordance with an
11 agreement under this section or for any other action that the financial institution
12 takes in good faith to comply with this section.
13 **SECTION 100.** 108.225 (1) (b) of the statutes is amended to read:
14 108.225 **(1)** (b) "Debt" means a delinquent contribution or repayment of a
15 benefit overpayment, a delinquent assessment under s. 108.04 (11) (cm) or 108.19
16 (1m), a liability incurred under s. 108.04 (11) (bh), <u>an erroneous payment from the</u>
17 <u>fund recovered under s. 108.245,</u> or any liability of a 3rd party for failure to surrender
18 to the department property or rights to property subject to levy after proceedings
19 under sub. (4) (b) and s. 108.10 to determine that liability.
20 **SECTION 101.** 108.227 of the statutes is created to read:
21 **108.227 License denial, nonrenewal, discontinuation, suspension and**
22 **revocation based on delinquent unemployment insurance contributions.**
23 **(1)** DEFINITIONS. In this section:
24 (a) "Contribution" includes contributions under ss. 108.17 and 108.18, interest
25 for a nontimely payment or a fee assessed on an employer, an assessment under s.

1 108.19, any payment due for a forfeiture imposed upon an employing unit under s.
2 108.04 (11) (c), and any other penalty assessed by the department under this chapter
3 against an employing unit.

4 (b) "Credential" has the meaning given in s. 440.01 (2) (a), but does not include
5 a registration as an inactive licensee under s. 452.12 (6) (b).

6 (c) "Credentialing board" means a board, examining board or affiliated
7 credentialing board in the department of safety and professional services that grants
8 a credential.

9 (d) "Liable for delinquent contributions" means that a person has exhausted
10 all of the person's remedies under s. 108.10 to challenge the assertion that the person
11 owes the department any contributions and the person is delinquent in the payment
12 of those contributions.

13 (e) "License" means any of the following:

14 1. An approval specified in s. 29.024 (2r) or a license specified in s. 169.35.

15 2. A license issued by the department of children and families under s. 48.66
16 (1) (a) to a child welfare agency, group home, shelter care facility, or child care center,
17 as required by s. 48.60, 48.625, 48.65, or 938.22 (7).

18 3. A license, certificate of approval, provisional license, conditional license,
19 certification, certification card, registration, permit, training permit or approval
20 specified in s. 50.35, 50.49 (6) (a) or (10), 51.038, 51.04, 51.42 (7) (b) 11., 51.421 (3)
21 (a), 51.45 (8), 146.40 (3) or (3m), 252.23 (2), 252.24 (2), 254.176, 254.20 (3), 255.08 (2)
22 (a), 256.15 (5) (a) or (b), (6g) (a), (7), or (8) (a) or (f) or 343.305 (6) (a) or a permit for
23 operation of a campground specified in s. 254.47 (1).

24 5. A license, as defined in s. 101.02 (20) (a).

1 6. A license or certificate of registration issued by the department of financial
2 institutions, or a division of it, under ss. 138.09, 138.12, 138.14, 217.06, 218.0101 to
3 218.0163, 218.02, 218.04, 218.05, 224.72, 224.725, 224.93 or under subch. IV of ch.
4 551.
5 7. A license described in s. 218.0114 (14) (a) and (g), a license described in s.
6 218.0114 (14) (b), (c) or (e), a license issued under s. 218.11, 218.12, 218.22, 218.32,
7 218.41, 343.61 or 343.62, a buyer identification card issued under s. 218.51 or a
8 certificate of registration issued under s. 341.51.
9 7m. A license issued under s. 562.05 or 563.24.
10 8. A license, registration or certification specified in s. 299.07 (1) (a).
11 9. A credential.
12 10. A license or permit granted by the department of public instruction.
13 11. A license to practice law.
14 12. A license issued under s. 628.04, 632.69 (2), or 633.14 or a temporary license
15 issued under s. 628.09.
16 13. A license issued by the government accountability board under s. 13.63 (1).
17 14. A permit under s. 170.12.
18 15. A certificate under s. 73.03 (50) or a certification under s. 73.09.
19 (f) "Licensing department" means the department of administration; the board
20 of commissioners of public lands; the department of children and families; the
21 government accountability board; the department of financial institutions; the
22 department of health services; the department of natural resources; the department
23 of public instruction; the department of revenue; the department of safety and
24 professional services; the office of the commissioner of insurance; or the department
25 of transportation.

1 (g) "Nondelinquency certificate" means a certificate that the department of
2 workforce development issues to a person and that states that the person is not liable
3 for delinquent contributions.

4 **(2)** DUTIES AND POWERS OF LICENSING DEPARTMENTS. (a) Each licensing
5 department and the supreme court, if the supreme court agrees, shall enter into a
6 memorandum of understanding with the department of workforce development
7 under sub. (4) (a) that requires the licensing department or supreme court to do all
8 of the following:

9 1. Request the department of workforce development to certify whether an
10 applicant for a license or license renewal or continuation is liable for delinquent
11 contributions. With respect to an applicant for a license granted by a credentialing
12 board, the department of safety and professional services shall make a request under
13 this subdivision. This subdivision does not apply to the department of transportation
14 with respect to licenses described in sub. (1) (e) 7.

15 2. Request the department of workforce development to certify whether a
16 license holder is liable for delinquent contributions. With respect to a holder of a
17 license granted by a credentialing board, the department of safety and professional
18 services shall make a request under this subdivision.

19 (b) Each licensing department and the supreme court, if the supreme court
20 agrees, shall do all of the following:

21 1. a. If, after a request is made under par. (a) 1. or 2., the department of
22 workforce development certifies that the license holder or applicant for a license or
23 license renewal or continuation is liable for delinquent contributions, revoke the
24 license or deny the application for the license or license renewal or continuation. The
25 department of transportation may suspend licenses described in sub. (1) (e) 7. in lieu

of revoking those licenses. A suspension, revocation, or denial under this subd. 1. a. is not subject to administrative review or, except as provided in sub. (6), judicial review. With respect to a license granted by a credentialing board, the department of safety and professional services shall make a revocation or denial under this subd. 1. a. With respect to a license to practice law, the department of workforce development shall not submit a certification under this subd. 1. a. to the supreme court until after the license holder or applicant has exhausted his or her remedies under subs. (5) (a) and (6) or has failed to make use of such remedies.

b. Mail a notice of suspension, revocation, or denial under subd. 1. a. to the license holder or applicant. The notice shall include a statement of the facts that warrant the suspension, revocation, or denial and a statement that the license holder or applicant may, within 30 days after the date on which the notice of suspension, revocation, or denial is mailed, file a written request with the department of workforce development to have the certification of contribution delinquency on which the suspension, revocation, or denial is based reviewed at a hearing under sub. (5) (a) and that the license holder or applicant may seek judicial review under sub. (6) of an affirmation under sub. (5) (b) 2. that the person is liable for delinquent contributions. With respect to a license granted by a credentialing board, the department of safety and professional services shall mail a notice under this subd. 1. b. With respect to a license to practice law, the department of workforce development shall mail a notice under this subd. 1. b. and the notice shall indicate that the license holder or applicant may request a hearing under sub. (5) (a) and may request judicial review under sub. (6) and that the department of workforce development will submit a certificate of delinquency to suspend, revoke, or deny a license to practice law to the supreme court after the license holder or applicant has

1 exhausted his or her remedies under subs. (5) (a) and (6) or has failed to make use
2 of such remedies. A notice sent to a person who holds a license to practice law or who
3 is an applicant for a license to practice law shall also indicate that the department
4 of workforce development may not submit a certificate of delinquency to the supreme
5 court if the license holder or applicant pays the delinquent contributions in full or
6 enters into an agreement with the department of workforce development to satisfy
7 the delinquency.

8 2. Except as provided in subd. 2m., if notified by the department of workforce
9 development that the department of workforce development has affirmed a
10 certification of contribution delinquency after a hearing under sub. (5) (a), affirm a
11 suspension, revocation, or denial under subd. 1. a. With respect to a license granted
12 by a credentialing board, the department of safety and professional services shall
13 make an affirmation under this subdivision.

14 2m. With respect to a license to practice law, if notified by the department of
15 workforce development that the department of workforce development has affirmed
16 a certification of contribution delinquency after any requested review under subs. (5)
17 (a) and (6), decide whether to suspend, revoke, or deny a license to practice law.

18 3. If a person submits a nondelinquency certificate issued under sub. (5) (b) 1.,
19 reinstate the license or grant the application for the license or license renewal or
20 continuation, unless there are other grounds for suspending or revoking the license
21 or for denying the application for the license or license renewal or continuation. If
22 reinstatement is required under this subdivision, a person is not required to submit
23 a new application or other material or to take a new test. No separate fee may be
24 charged for reinstatement of a license under this subdivision. With respect to a

1 license granted by a credentialing board, the department of safety and professional
2 services shall reinstate a license or grant an application under this subdivision.
3 4. If a person whose license has been suspended or revoked or whose
4 application for a license or license renewal or continuation has been denied under
5 subd. 1. a. submits a nondelinquency certificate issued under sub. (3) (a) 2., reinstate
6 the license or grant the person's application for the license or license renewal or
7 continuation, unless there are other grounds for not reinstating the license or for
8 denying the application for the license or license renewal or continuation. With
9 respect to a license granted by a credentialing board, the department of safety and
10 professional services shall reinstate a license or grant an application under this
11 subdivision.
12 (c) 1. Each licensing department and the supreme court may require a license
13 holder or an applicant for a license or license renewal or continuation to provide the
14 following information upon request:
15 a. If the license holder or applicant is an individual and has a social security
16 number, the license holder's or applicant's social security number.
17 am. If the license holder or applicant is an individual and does not have a social
18 security number, a statement made or subscribed under oath or affirmation that the
19 license holder or applicant does not have a social security number. The form of the
20 statement shall be prescribed by the department of children and families. A license
21 issued in reliance upon a false statement submitted under this subd. 1. am. is invalid.
22 b. If the license holder or applicant is not an individual, the license holder's or
23 applicant's federal employer identification number.
24 2. A licensing department may not disclose any information received under
25 subd. 1. a. or b. to any person except to the department of workforce development for

1 the purpose of requesting certifications under par. (a) 1. or 2. in accordance with the
2 memorandum of understanding under sub. (4) and administering the
3 unemployment insurance program, to the department of revenue for the purpose of
4 requesting certifications under s. 73.0301 (2) (a) 1. or 2. in accordance with the
5 memorandum of understanding under s. 73.0301 (4) and administering state taxes,
6 and to the department of children and families for the purpose of administering s.
7 49.22.

8 **(3)** DUTIES AND POWERS OF DEPARTMENT OF WORKFORCE DEVELOPMENT. (a) The
9 department of workforce development shall do all of the following:

10 1. Enter into a memorandum of understanding with each licensing department
11 and the supreme court, if the supreme court agrees, under sub. (4) (a).

12 2. Upon the request of any applicant for issuance, renewal, continuation, or
13 reinstatement of a license whose license has been previously revoked or suspended
14 or whose application for a license or license renewal or continuation has been
15 previously denied under sub. (2) (b) 1. a., issue a nondelinquency certificate to the
16 applicant if the applicant is not liable for delinquent contributions.

17 3. Upon the request of any person whose license or certificate has been
18 previously revoked or denied under s. 102.17 (1) (ct), 103.275 (2) (bt), 103.34 (10) (d),
19 103.91 (4) (d), 103.92 (8), 104.07 (7), or 105.13 (4), reinstate the license or certificate
20 if the applicant is not liable for delinquent contributions.

21 (b) If a request for certification is made under sub. (2) (a) 1. or 2., the
22 department of workforce development may, in accordance with a memorandum of
23 understanding entered into under par. (a) 1., certify to the licensing department or
24 the supreme court that the applicant or license holder is liable for delinquent
25 contributions.

1 **(4)** MEMORANDUM OF UNDERSTANDING. (a) Each memorandum of understanding
2 shall include procedures that do all of the following:
3 1. Establish requirements for making requests under sub. (2) (a) 1. and 2.,
4 including specifying the time when a licensing department or the supreme court
5 shall make requests under sub. (2) (a) 1. and 2., and for making certifications under
6 sub. (3) (b).
7 2. Implement the requirements specified in sub. (2) (b) 3. and 4.
8 (b) The department of workforce development and the licensing department
9 shall consider all of the following factors in establishing requirements under par. (a)
10 1.:
11 1. The need to issue licenses in a timely manner.
12 2. The convenience of applicants.
13 3. The impact on collecting delinquent contributions.
14 4. The effects on program administration.
15 5. Whether a suspension, revocation, or denial under sub. (2) (b) 1. a. will have
16 an impact on public health, safety, or welfare or the environment.
17 **(5)** HEARING. (a) The department of workforce development shall conduct a
18 hearing requested by a license holder or applicant for a license or license renewal or
19 continuation under sub. (2) (b) 1. b., or as requested under s. 102.17 (1) (ct), 103.275
20 (2) (bt), 103.34 (10) (d), 103.91 (4) (d), 103.92 (8), 104.07 (7), or 105.13 (4), to review
21 a certification or determination of contribution delinquency that is the basis of a
22 denial, suspension, or revocation of a license or certificate in accordance with this
23 section or an action taken under s. 102.17 (1) (ct), 103.275 (2) (bt), 103.34 (10) (d),
24 103.91 (4) (d), 103.92 (8), 104.07 (7), or 105.13 (4). A hearing under this paragraph
25 is limited to questions of mistaken identity of the license or certificate holder or

1 applicant and of prior payment of the contributions that the department of workforce
2 development certified or determined the license or certificate holder or applicant
3 owes the department. At a hearing under this paragraph, any statement filed by the
4 department of workforce development, the licensing department, or the supreme
5 court, if the supreme court agrees, may be admitted into evidence and is prima facie
6 evidence of the facts that it contains. Notwithstanding ch. 227, a person entitled to
7 a hearing under this paragraph is not entitled to any other notice, hearing, or review,
8 except as provided in sub. (6).

9 (b) After a hearing conducted under par. (a) or, in the case of a determination
10 related to a license to practice law, after a hearing under par. (a) or, if the hearing is
11 appealed, after judicial review under sub. (6), the department of workforce
12 development shall do one of the following:

13 1. Issue a nondelinquency certificate to a license holder or an applicant for a
14 license or license renewal or continuation if the department determines that the
15 license holder or applicant is not liable for delinquent contributions. For a hearing
16 requested in response to an action taken under s. 102.17 (1) (ct), 103.275 (2) (bt),
17 103.34 (10) (d), 103.91 (4) (d), 103.92 (8), 104.07 (7), or 105.13 (4), the department
18 shall grant a license or certificate or reinstate a license or certificate if the
19 department determines that the applicant for or the holder of the license or
20 certificate is not liable for delinquent contributions, unless there are other grounds
21 for denying the application or revoking the license or certificate.

22 2. Provide notice that the department of workforce development has affirmed
23 its certification of contribution delinquency to a license holder; to an applicant for a
24 license, a license renewal, or a license continuation; and to the licensing department
25 or the supreme court, if the supreme court agrees. For a hearing requested in

1 response to an action taken under s. 102.17 (1) (ct), 103.275 (2) (bt), 103.34 (10) (d),
2 103.91 (4) (d), 103.92 (8), 104.07 (7), or 105.13 (4), the department of workforce
3 development shall provide notice to the license or certificate holder or applicant that
4 the department of workforce development has affirmed its determination of
5 contribution delinquency.

6 **(6)** JUDICIAL REVIEW. A license holder or applicant may seek judicial review
7 under ss. 227.52 to 227.60 of an affirmation under sub. (5) (b) 2. that the person is
8 liable for delinquent contributions, except that the review shall be in the circuit court
9 for Dane County.

10 **SECTION 102.** 108.245 of the statutes is created to read:

11 **108.245 Recovery of erroneous payments from fund. (1)** The department
12 may commence an action to preserve and recover the proceeds of any payment from
13 the fund not resulting from a departmental error, including any payment to which
14 the recipient is not entitled, from any transferee or other person that receives,
15 possesses, or retains such a payment or from any account, including an account at
16 any financial institution, resulting from the transfer, use, or disbursement of such
17 a payment. The department may also commence an action to recover from a claimant
18 the amount of any benefits that were erroneously paid to another person who was
19 not entitled to receive the benefits because the claimant or the claimant's authorized
20 agent divulged the claimant's security credentials to another person or failed to take
21 adequate measures to protect the credentials from being divulged to an
22 unauthorized person.

23 **(2)** The department may sue for injunctive relief to require the payee,
24 transferee, or other person, including a financial institution, in possession of the
25 proceeds from any payment from the fund to preserve the proceeds and to prevent

1 the transfer or use of the proceeds upon showing that the payee, transferee, or other
2 person that receives, possesses, or retains the proceeds is not entitled to receive,
3 possess, or retain the proceeds pending the final order of the court directing
4 disposition of the proceeds. Upon entry of a final order of the court directing the
5 proceeds to be transferred to the department, the payee, transferee, or other person
6 in possession of the proceeds shall transfer the proceeds to the department.

7 **(3)** The existence of an administrative or other legal remedy for recovery of a
8 payment under sub. (1) or the the failure of the department to exhaust any such
9 remedy is not a defense to an action under sub. (1). A judgment entered by a court
10 under this section may be recovered and satisfied under s. 108.225.

11 **SECTION 103.** 115.31 (6m) of the statutes is amended to read:

12 115.31 **(6m)** The department of public instruction shall, without a hearing,
13 revoke a license or permit granted by the department of public instruction if the
14 department of revenue certifies under s. 73.0301 that the licensee or permit holder
15 is liable for delinquent taxes <u>or if the department of workforce development certifies</u>
16 <u>under s. 108.227 that the licensee or permit holder is liable for delinquent</u>
17 <u>unemployment insurance contributions</u>.

18 **SECTION 104.** 118.19 (1m) (a) of the statutes is amended to read:

19 118.19 **(1m)** (a) The department of public instruction may not issue or renew
20 a license or permit or revalidate a license that has no expiration date unless the
21 applicant provides the department of public instruction with his or her social
22 security number. The department of public instruction may not disclose the social
23 security number except to the department of revenue for the sole purpose of
24 requesting certifications under s. 73.0301 <u>and to the department of workforce</u>
25 <u>development for the sole purpose of requesting certifications under s. 108.227</u>.

1 **SECTION 105.** 118.19 (1m) (b) of the statutes is amended to read:

2 118.19 **(1m)** (b) The department of public instruction may not issue or renew
3 a license or permit or revalidate a license that has no expiration date if the
4 department of revenue certifies under s. 73.0301 that the applicant, licensee, or
5 permit holder is liable for delinquent taxes or if the department of workforce
6 development certifies under s. 108.227 that the applicant, licensee, or permit holder
7 is liable for delinquent unemployment insurance contributions.

8 **SECTION 106.** 138.09 (1m) (b) 2. a. of the statutes is amended to read:

9 138.09 **(1m)** (b) 2. a. The division may disclose information under subd. 1. to
10 the department of revenue for the sole purpose of requesting certifications under s.
11 73.0301 and to the department of workforce development for the sole purpose of
12 requesting certifications under s. 108.227.

13 **SECTION 107.** 138.09 (3) (am) 2. of the statutes is amended to read:

14 138.09 **(3)** (am) 2. The department of revenue certifies under s. 73.0301 that
15 the applicant is liable for delinquent taxes or the department of workforce
16 development certifies under s. 108.227 that the applicant is liable for delinquent
17 unemployment insurance contributions.

18 **SECTION 108.** 138.09 (4) (c) of the statutes is amended to read:

19 138.09 **(4)** (c) The division shall revoke a license under this section if the
20 department of revenue certifies that the licensee is liable for delinquent taxes under
21 s. 73.0301 or if the department of workforce development certifies that the licensee
22 is liable for delinquent unemployment insurance contributions under s. 108.227. A
23 licensee whose license is revoked under this paragraph for delinquent taxes or
24 unemployment insurance contributions is entitled to a hearing under s. 73.0301 (5)

(a) or 108.227 (5) (a), whichever is applicable, but is not entitled to a hearing under par. (a).

SECTION 109. 138.12 (3) (d) 2. a. of the statutes is amended to read:

138.12 **(3)** (d) 2. a. The division may disclose information under subd. 1. to the department of revenue for the sole purpose of requesting certifications under s. 73.0301 and to the department of workforce development for the sole purpose of requesting certifications under s. 108.227.

SECTION 110. 138.12 (4) (a) 1m. of the statutes is created to read:

138.12 **(4)** (a) 1m. An applicant whose application is denied under par. (b) 5m. is entitled to a hearing under s. 108.227 (5) (a) but is not entitled to a hearing under this paragraph.

SECTION 111. 138.12 (4) (b) 5m. of the statutes is created to read:

138.12 **(4)** (b) 5m. Has not been certified by the department of workforce development under s. 108.227 as being liable for delinquent unemployment insurance contributions.

SECTION 112. 138.12 (5) (am) 1. b. of the statutes is amended to read:

138.12 **(5)** (am) 1. b. The department of revenue has certified under s. 73.0301 that the applicant is liable for delinquent taxes under s. 73.0301 or the department of workforce development has certified under s. 108.227 that the applicant is liable for delinquent unemployment insurance contributions under s. 108.227. An applicant whose renewal application is denied under this subd. 1. b. is entitled to a hearing under s. 73.0301 (5) (a) or 108.227 (5) (a) but is not entitled to a hearing under par. (b).

SECTION 113. 138.12 (5) (am) 3. of the statutes is amended to read:

138.12 **(5)** (am) 3. The division shall revoke the license of any insurance premium finance company if the department of revenue has certified under s. 73.0301 that the licensee is liable for delinquent taxes ~~under s. 73.0301~~ or if the department of workforce development has certified under s. 108.227 that the licensee is liable for delinquent unemployment insurance contributions. A licensee whose license is revoked under this subdivision for delinquent taxes or unemployment insurance contributions is entitled to a hearing under s. 73.0301 (5) (a) or 108.227 (5) (a), whichever is applicable, but is not entitled to a hearing under par. (b).

SECTION 114. 138.14 (4) (a) 2. a. of the statutes is amended to read:

138.14 **(4)** (a) 2. a. The division may disclose information under subd. 1. a. or b. to the department of revenue for the sole purpose of requesting certifications under s. 73.0301 and to the department of workforce development for the sole purpose of requesting certifications under s. 108.227.

SECTION 115. 138.14 (5) (b) 2m. of the statutes is created to read:

138.14 **(5)** (b) 2m. The department of workforce development certifies under s. 108.227 that the applicant is liable for delinquent unemployment insurance contributions.

SECTION 116. 138.14 (9) (cm) of the statutes is created to read:

138.14 **(9)** (cm) The division shall revoke a license issued under this section if the department of workforce development certifies under s. 108.227 that the licensee is liable for delinquent unemployment insurance contributions. A licensee whose license is revoked under this paragraph for delinquent unemployment insurance contributions is entitled to a notice under s. 108.227 (2) (b) 1. b. and a hearing under s. 108.227 (5) (a) but is not entitled to any other notice or hearing under this section.

1 **SECTION 117.** 138.14 (9) (d) of the statutes is amended to read:

2 138.14 **(9)** (d) Except as provided in pars. (b) ~~and (c)~~ to (cm), no license shall be
3 revoked or suspended except after a hearing under this section. A complaint stating
4 the grounds for suspension or revocation together with a notice of hearing shall be
5 delivered to the licensee at least 5 days in advance of the hearing. In the event the
6 licensee cannot be found, complaint and notice of hearing may be left at the place of
7 business stated in the license,which shall be considered the equivalent of delivering
8 the notice of hearing and complaint to the licensee.

9 **SECTION 118.** 146.40 (4d) (b) of the statutes is amended to read:

10 146.40 **(4d)** (b) The department may not disclose any information received
11 under par. (a) to any person except to the department of revenue for the sole purpose
12 of requesting certifications under s. 73.0301 and to the department of workforce
13 development for the sole purpose of requesting certifications under s. 108.227.

14 **SECTION 119.** 146.40 (4d) (d) of the statutes is amended to read:

15 146.40 **(4d)** (d) The department shall deny an application for the issuance of
16 an approval specified in par. (a) or shall revoke an approval if the department of
17 revenue certifies under s. 73.0301 that the applicant for or holder of approval is liable
18 for delinquent taxes or if the department of workforce development certifies under
19 s. 108.227 that the applicant for or holder of approval is liable for delinquent
20 unemployment insurance contributions.

21 **SECTION 120.** 146.40 (4d) (e) of the statutes is amended to read:

22 146.40 **(4d)** (e) An action taken under par. (c) or (d) is subject to review only as
23 provided under s. 73.0301 (2) (b) and (5) or s. 108.227 (5) and (6), whichever is
24 applicable.

25 **SECTION 121.** 169.35 (title) of the statutes is amended to read:

169.35 (title) **Denial and revocation of licenses based on ~~tax delinquency~~ delinquent taxes or unemployment insurance contributions.**

SECTION 122. 169.35 (2) of the statutes is amended to read:

169.35 **(2)** DISCLOSURE OF NUMBERS. The department of natural resources may not disclose any information received under sub. (1) to any person except to the department of revenue for the sole purpose of making certifications required under s. 73.0301 and to the department of workforce development for the sole purpose of making certifications required under s. 108.227.

SECTION 123. 169.35 (3) of the statutes is amended to read:

169.35 **(3)** DENIAL AND REVOCATION. The department of natural resources shall deny an application to issue or renew, or shall revoke if already issued, a license specified in sub. (1) if the applicant for or the holder of the license fails to provide the information required under sub. (1) ~~or~~, if the department of revenue certifies that the applicant or license holder is liable for delinquent taxes under s. 73.0301, or if the department of workforce development certifies that the applicant or license holder is liable for delinquent unemployment insurance contributions under s. 108.227.

SECTION 124. 170.12 (3m) (b) 1. of the statutes is amended to read:

170.12 **(3m)** (b) 1. The board may disclose information under par. (a) 1. or 2. to the department of revenue for the sole purpose of requesting certifications under s. 73.0301 and to the department of workforce development for the sole purpose of requesting certifications under s. 108.227.

SECTION 125. 170.12 (8) (b) 1. bm. of the statutes is created to read:

170.12 **(8)** (b) 1. bm. The department of workforce development has certified under s. 108.227 that the applicant is liable for delinquent unemployment insurance contributions under s. 108.227. An applicant whose renewal application is denied

1 under this subd. 1. bm. is entitled to a hearing under s. 108.227 (5) (a) but is not
2 entitled to any other hearing under this section.

3 **SECTION 126.** 170.12 (8) (b) 4. of the statutes is created to read:

4 170.12 **(8)** (b) 4. The board shall revoke a permit issued under this section if
5 the department of workforce development has certified under s. 108.227 that the
6 permit holder is liable for delinquent unemployment insurance contributions under
7 s. 108.227. A permit holder whose permit is revoked under this subdivision for
8 delinquent unemployment insurance contributions is entitled to a hearing under s.
9 108.227 (5) (a) but is not entitled to any other hearing under this section.

10 **SECTION 127.** 217.05 (1m) (b) 1. of the statutes is amended to read:

11 217.05 **(1m)** (b) 1. The division may disclose information under par. (a) to the
12 department of revenue for the sole purpose of requesting certifications under s.
13 73.0301 <u>and to the department of workforce development for the sole purpose of</u>
14 <u>requesting certifications under s. 108.227</u>.

15 **SECTION 128.** 217.06 (5m) of the statutes is created to read:

16 217.06 **(5m)** The applicant has not been certified under s. 108.227 by the
17 department of workforce development to be liable for delinquent unemployment
18 insurance contributions.

19 **SECTION 129.** 217.09 (1t) of the statutes is created to read:

20 217.09 **(1t)** The division shall revoke any license issued under this chapter if
21 the department of workforce development certifies under s. 108.227 that the licensee
22 is liable for delinquent unemployment insurance contributions. A licensee whose
23 license is revoked under this subsection for delinquent unemployment insurance
24 contributions is entitled to a notice under s. 108.227 (2) (b) 1. b. and hearing under
25 s. 108.227 (5) (a) but is not entitled to any other notice or hearing under this chapter.

1 **SECTION 130.** 217.09 (4) of the statutes is amended to read:

2 217.09 **(4)** The division shall revoke or suspend only the authorization to
3 operate at the location with respect to which grounds for revocation or suspension
4 apply, but if the division finds that such grounds for revocation or suspension apply
5 to more than one location operated by such licensee, then the division shall revoke
6 or suspend all of the authorizations of the licensee to which such grounds apply.
7 Suspensions under sub. (1m) and revocations under sub. (1r) <u>or (1t)</u> shall suspend
8 or revoke the authorization to operate at all locations operated by the licensee.

9 **SECTION 131.** 217.09 (6) of the statutes is amended to read:

10 217.09 **(6)** Except for a license revoked under sub. (1r) <u>or (1t)</u>, the division may
11 on its own motion issue a new license when a license has been revoked.

12 **SECTION 132.** 218.0114 (21e) (a) of the statutes is amended to read:

13 218.0114 **(21e)** (a) In addition to any other information required under this
14 section and except as provided in par. (c), an application by an individual for the
15 issuance or renewal of a license described in sub. (14) shall include the individual's
16 social security number and an application by a person who is not an individual for
17 the issuance or renewal of a license described in sub. (14) (a), (b), (c) or (e) shall
18 include the person's federal employer identification number. The licensor may not
19 disclose any information received under this paragraph to any person except the
20 department of children and families for purposes of administering s. 49.22 ~~or~~, the
21 department of revenue for the sole purpose of requesting certifications under s.
22 73.0301<u>, and the department of workforce development for the sole purpose of</u>
23 <u>requesting certifications under s. 108.227</u>.

24 **SECTION 133.** 218.0114 (21g) (b) 1. of the statutes is amended to read:

1 218.0114 **(21g)** (b) 1. The licensor may disclose information under par. (a) to
2 the department of revenue for the sole purpose of requesting certifications under s.
3 73.0301 and to the department of workforce development for the sole purpose of
4 requesting certifications under s. 108.227.

5 **SECTION 134.** 218.0116 (1g) (b) of the statutes is amended to read:

6 218.0116 **(1g)** (b) A license described in s. 218.0114 (14) (a), (b), (c) or (e) shall
7 be suspended or revoked if the department of revenue certifies under s. 73.0301 that
8 the applicant or licensee is liable for delinquent taxes or if the department of
9 workforce development certifies under s. 108.227 that the applicant or licensee is
10 liable for delinquent unemployment insurance contributions.

11 **SECTION 135.** 218.0116 (1m) (a) 2m. of the statutes is created to read:

12 218.0116 **(1m)** (a) 2m. The department of workforce development certifies
13 under s. 108.227 that the applicant is liable for delinquent unemployment insurance
14 contributions. An applicant whose license is denied under this subdivision for
15 delinquent unemployment insurance contributions is entitled to a notice under s.
16 108.227 (2) (b) 1. b. and hearing under s. 108.227 (5) (a) but is not entitled to any other
17 notice or hearing under this section.

18 **SECTION 136.** 218.0116 (1m) (d) of the statutes is created to read:

19 218.0116 **(1m)** (d) A license described in s. 218.0114 (16) shall be revoked if the
20 department of workforce development certifies under s. 108.227 that the licensee is
21 liable for delinquent unemployment insurance contributions. A licensee whose
22 license is revoked under this paragraph for delinquent unemployment insurance
23 contributions is entitled to a notice under s. 108.227 (2) (b) 1. b. and hearing under
24 s. 108.227 (5) (a) but is not entitled to any other notice or hearing under this section.

25 **SECTION 137.** 218.02 (2) (a) 2. a. of the statutes is amended to read:

1 218.02 **(2)** (a) 2. a. The division may disclose information under subd. 1. to the
2 department of revenue for the sole purpose of requesting certifications under s.
3 73.0301 <u>and to the department of workforce development for the sole purpose of</u>
4 <u>requesting certifications under s. 108.227</u>.

5 **SECTION 138.** 218.02 (3) (dm) of the statutes is created to read:

6 218.02 **(3)** (dm) That the applicant has not been certified under s. 108.227 by
7 the department of workforce development as being liable for delinquent
8 unemployment insurance contributions.

9 **SECTION 139.** 218.02 (6) (d) of the statutes is created to read:

10 218.02 **(6)** (d) In accordance with s. 108.227, the division shall revoke a license
11 if the department of workforce development has certified under s. 108.227 that the
12 licensee is liable for delinquent unemployment insurance contributions.

13 **SECTION 140.** 218.02 (9) (a) 1m. of the statutes is created to read:

14 218.02 **(9)** (a) 1m. Applications for licenses that are denied, or licenses that are
15 revoked, because the department of workforce development has certified under s.
16 108.227 that the applicant or licensee is liable for delinquent unemployment
17 insurance contributions.

18 **SECTION 141.** 218.04 (3) (a) 2. a. of the statutes is amended to read:

19 218.04 **(3)** (a) 2. a. The division may disclose information under subd. 1. to the
20 department of revenue for the sole purpose of requesting certifications under s.
21 73.0301 <u>and to the department of workforce development for the sole purpose of</u>
22 <u>requesting certifications under s. 108.227</u>.

23 **SECTION 142.** 218.04 (4) (am) 2m. of the statutes is created to read:

24 218.04 **(4)** (am) 2m. The department of workforce development certifies under
25 s. 108.227 that the applicant is liable for delinquent unemployment insurance

contributions. An applicant for whom a license is not issued or renewed under this subdivision for delinquent unemployment insurance contributions is entitled to a notice under s. 108.227 (2) (b) 1. b. and hearing under s. 108.227 (5) (a) but is not entitled to any other notice or hearing under this section.

SECTION 143. 218.04 (5) (at) of the statutes is created to read:

218.04 **(5)** (at) The division shall revoke a license issued under this section if the department of workforce development certifies under s. 108.227 that the licensee is liable for delinquent unemployment insurance contributions. A licensee whose license is revoked under this paragraph for delinquent unemployment insurance contributions is entitled to a notice under s. 108.227 (2) (b) 1. b. and a hearing under s. 108.227 (5) (a) but is not entitled to any other notice or hearing under this section.

SECTION 144. 218.04 (5) (b) of the statutes is amended to read:

218.04 **(5)** (b) Except as provided in pars. (am) ~~and (ar)~~ to (at), no license shall be revoked or suspended except after a hearing under this section. A complaint stating the grounds for suspension or revocation together with a notice of hearing shall be delivered to the licensee at least 5 days in advance of the hearing. In the event the licensee cannot be found, complaint and notice of hearing may be left at the place of business stated in the license and this shall be deemed the equivalent of delivering the notice of hearing and complaint to the licensee.

SECTION 145. 218.05 (3) (am) 2. a. of the statutes is amended to read:

218.05 **(3)** (am) 2. a. The division may disclose information under subd. 1. to the department of revenue for the sole purpose of requesting certifications under s. 73.0301 and to the department of workforce development for the sole purpose of requesting certifications under s. 108.227.

SECTION 146. 218.05 (4) (c) 2m. of the statutes is created to read:

1 218.05 **(4)** (c) 2m. The department of workforce development certifies under s.
2 108.227 that the applicant is liable for delinquent unemployment insurance
3 contributions. An applicant whose application is denied under this subdivision for
4 delinquent unemployment insurance contributions is entitled to a notice under s.
5 108.227 (2) (b) 1. b. and hearing under s. 108.227 (5) (a) but is not entitled to any other
6 notice or hearing under this section.

7 **SECTION 147.** 218.05 (11) (bm) of the statutes is created to read:

8 218.05 **(11)** (bm) The department of workforce development certifies under s.
9 108.227 that the renewal applicant is liable for delinquent unemployment insurance
10 contributions. An applicant whose application is not renewed under this paragraph
11 for delinquent unemployment insurance contributions is entitled to a notice under
12 s. 108.227 (2) (b) 1. b. and hearing under s. 108.227 (5) (a) but is not entitled to any
13 other notice or hearing under this section.

14 **SECTION 148.** 218.05 (12) (at) of the statutes is created to read:

15 218.05 **(12)** (at) The division shall revoke a license under this section if the
16 department of workforce development certifies under s. 108.227 that the licensee is
17 liable for delinquent unemployment insurance contributions. A licensee whose
18 license is revoked under this paragraph for delinquent unemployment insurance
19 contributions is entitled to a notice under s. 108.227 (2) (b) 1. b. and a hearing under
20 s. 108.227 (5) (a) but is not entitled to any other notice or hearing under this section.

21 **SECTION 149.** 218.05 (12) (b) of the statutes is amended to read:

22 218.05 **(12)** (b) The division may revoke only the particular license with respect
23 to which grounds for revocation may occur or exist, or if the division shall find that
24 such grounds for revocation are of general application to all offices or to more than
25 one office operated by such licensee, the division may revoke all of the licenses issued

to such licensee or such number of licenses to which such grounds apply. A revocation under pars. (am) ~~and (ar)~~ to (at) applies to all of the licenses issued to the licensee.

SECTION 150. 218.05 (12) (e) of the statutes is amended to read:

218.05 **(12)** (e) Except as provided under pars. (am) ~~and (ar)~~ to (at), no license shall be revoked until the licensee has had notice of a hearing thereon and an opportunity to be heard. When any license is so revoked, the division shall within 20 days thereafter, prepare and keep on file with the division, a written order or decision of revocation which shall contain the division's findings with respect thereto and the reasons supporting the revocation and shall send by mail a copy thereof to the licensee at the address set forth in the license within 5 days after the filing with the division of such order, finding or decision.

SECTION 151. 218.11 (2) (am) 3. of the statutes is amended to read:

218.11 **(2)** (am) 3. The department may not disclose any information received under subd. 1. to any person except to the department of children and families for purposes of administering s. 49.22 ~~or~~, to the department of revenue for the sole purpose of requesting certifications under s. 73.0301, and to the department of workforce development for the sole purpose of requesting certifications under s. 108.227.

SECTION 152. 218.11 (6m) (c) of the statutes is created to read:

218.11 **(6m)** (c) The licensor shall suspend or revoke a license if the department of workforce development certifies under s. 108.227 that the licensee is liable for delinquent unemployment insurance contributions. A licensee whose license is suspended or revoked under this paragraph for delinquent unemployment insurance contributions is entitled to a notice under s. 108.227 (2) (b) 1. b. and a hearing under s. 108.227 (5) (a) but is not entitled to any other notice or hearing under this section.

1 **SECTION 153.** 218.12 (2) (am) 2. of the statutes is amended to read:

2 218.12 **(2)** (am) 2. The department may not disclose a social security number
3 obtained under par. (a) to any person except to the department of children and
4 families for the sole purpose of administering s. 49.22 ~~or~~, to the department of
5 revenue for the sole purpose of requesting certifications under s. 73.0301, and to the
6 department of workforce development for the sole purpose of requesting
7 certifications under s. 108.227.

8 **SECTION 154.** 218.12 (3m) (c) of the statutes is created to read:

9 218.12 **(3m)** (c) The licensor shall suspend or revoke a license if the department
10 of workforce development certifies under s. 108.227 that the licensee is liable for
11 delinquent unemployment insurance contributions. A licensee whose license is
12 suspended or revoked under this paragraph for delinquent unemployment insurance
13 contributions is entitled to a notice under s. 108.227 (2) (b) 1. b. and a hearing under
14 s. 108.227 (5) (a) but is not entitled to any other notice or hearing under this section.

15 **SECTION 155.** 218.21 (2m) (b) of the statutes is amended to read:

16 218.21 **(2m)** (b) The department of transportation may not disclose any
17 information received under sub. (2) (ag) or (am) to any person except to the
18 department of children and families for purposes of administering s. 49.22 ~~or~~, the
19 department of revenue for the sole purpose of requesting certifications under s.
20 73.0301, and the department of workforce development for the sole purpose of
21 requesting certifications under s. 108.227.

22 **SECTION 156.** 218.22 (3m) (c) of the statutes is created to read:

23 218.22 **(3m)** (c) The department of transportation shall suspend or revoke a
24 license if the department of workforce development certifies under s. 108.227 that
25 the licensee is liable for delinquent unemployment insurance contributions. A

licensee whose license is suspended or revoked under this paragraph for delinquent unemployment insurance contributions is entitled to a notice under s. 108.227 (2) (b) 1. b. and a hearing under s. 108.227 (5) (a) but is not entitled to any other notice or hearing under this section.

SECTION 157. 218.31 (1m) (b) of the statutes is amended to read:

218.31 **(1m)** (b) The department of transportation may not disclose any information received under sub. (1) (ag) or (am) to any person except to the department of children and families for purposes of administering s. 49.22 ~~or~~, the department of revenue for the sole purpose of requesting certifications under s. 73.0301, and the department of workforce development for the sole purpose of requesting certifications under s. 108.227.

SECTION 158. 218.32 (3m) (c) of the statutes is created to read:

218.32 **(3m)** (c) The department of transportation shall suspend or revoke a license if the department of workforce development certifies under s. 108.227 that the licensee is liable for delinquent unemployment insurance contributions. A licensee whose license is suspended or revoked under this paragraph for delinquent unemployment insurance contributions is entitled to a notice under s. 108.227 (2) (b) 1. b. and a hearing under s. 108.227 (5) (a) but is not entitled to any other notice or hearing under this section.

SECTION 159. 218.41 (2) (am) 2. of the statutes is amended to read:

218.41 **(2)** (am) 2. The department of transportation may not disclose any information received under subd. 1. a. or b. to any person except to the department of children and families for the sole purpose of administering s. 49.22 ~~or~~, the department of revenue for the sole purpose of requesting certifications under s.

73.0301, and the department of workforce development for the sole purpose of requesting certifications under s. 108.227.

SECTION 160. 218.41 (3m) (b) 3. of the statutes is created to read:

218.41 **(3m)** (b) 3. A license shall be suspended or revoked if the department of workforce development certifies under s. 108.227 that the licensee is liable for delinquent unemployment insurance contributions. A licensee whose license is suspended or revoked under this subdivision for delinquent unemployment insurance contributions is entitled to a notice under s. 108.227 (2) (b) 1. b. and hearing under s. 108.227 (5) (a) but is not entitled to any other notice or hearing under this section.

SECTION 161. 218.51 (3) (am) 2. of the statutes is amended to read:

218.51 **(3)** (am) 2. The department of transportation may not disclose any information received under subd. 1. a. or b. to any person except to the department of children and families for the sole purpose of administering s. 49.22 ~~or~~, the department of revenue for the sole purpose of requesting certifications under s. 73.0301, and the department of workforce development for the sole purpose of requesting certifications under s. 108.227.

SECTION 162. 218.51 (4m) (b) 3. of the statutes is created to read:

218.51 **(4m)** (b) 3. A buyer identification card shall be suspended or revoked if the department of workforce development certifies under s. 108.227 that the cardholder is liable for delinquent unemployment insurance contributions. A cardholder whose buyer identification card is suspended or revoked under this subdivision for delinquent unemployment insurance contributions is entitled to a notice under s. 108.227 (2) (b) 1. b. and hearing under s. 108.227 (5) (a) but is not entitled to any other notice or hearing under this section.

1 **SECTION 163.** 224.44 of the statutes is created to read:

2 **224.44 Disclosure of financial records for collection of unemployment**
3 **insurance debt. (1)** DEFINITIONS. In this section:

4 (a) "Financial institution" has the meaning given in 12 USC 3401 (1).

5 (b) "Financial record" has the meaning given in 12 USC 3401 (2).

6 **(2)** FINANCIAL RECORD MATCHING AGREEMENTS. A financial institution is required
7 to enter into an agreement with the department of workforce development under s.
8 108.223.

9 **(3)** LIMITED LIABILITY. A financial institution is not liable for any of the
10 following:

11 (a) Disclosing a financial record of an individual or other information to the
12 department of workforce development in accordance with an agreement, and its
13 participation in the program, under s. 108.223.

14 (b) Any other action taken in good faith to comply with s. 108.223.

15 **SECTION 164.** 224.72 (2) (c) 2. a. of the statutes is amended to read:

16 224.72 **(2)** (c) 2. a. The department may disclose information under subd. 1. to
17 the department of revenue for the sole purpose of requesting certifications under s.
18 73.0301 <u>and to the department of workforce development for the sole purpose of</u>
19 <u>requesting certifications under s. 108.227</u>.

20 **SECTION 165.** 224.72 (7m) (bm) of the statutes is created to read:

21 224.72 **(7m)** (bm) The department of workforce development has certified
22 under s. 108.227 that the applicant is liable for delinquent unemployment insurance
23 contributions. An applicant whose application for issuance or renewal of a license
24 is denied under this paragraph for delinquent unemployment insurance

contributions is entitled to a notice under s. 108.227 (2) (b) 1. b. and hearing under s. 108.227 (5) (a) but is not entitled to any other notice or hearing under this section.

SECTION 166. 224.725 (2) (b) 1. a. of the statutes is amended to read:

224.725 **(2)** (b) 1. a. The division may disclose the social security number to the department of revenue for the sole purpose of requesting certifications under s. 73.0301 <u>and to the department of workforce development for the sole purpose of requesting certifications under s. 108.227</u>.

SECTION 167. 224.725 (6) (bm) of the statutes is created to read:

224.725 **(6)** (bm) The department of workforce development has certified under s. 108.227 that the applicant is liable for delinquent unemployment insurance contributions. An applicant whose application for issuance or renewal of a license is denied under this paragraph for delinquent unemployment insurance contributions is entitled to a notice under s. 108.227 (2) (b) 1. b. and hearing under s. 108.227 (5) (a) but is not entitled to any other notice or hearing under this section.

SECTION 168. 224.77 (2m) (e) of the statutes is created to read:

224.77 **(2m)** (e) The division shall revoke the license of a mortgage banker, mortgage loan originator, or mortgage broker if the department of workforce development certifies under s. 108.227 that the licensee is liable for delinquent unemployment insurance contributions. A licensee whose license is revoked under this subsection for delinquent unemployment insurance contributions is entitled to a notice under s. 108.227 (2) (b) 1. b. and a hearing under s. 108.227 (5) (a) but is not entitled to any other notice, hearing or review under this section.

SECTION 169. 224.927 (1) of the statutes is amended to read:

224.927 **(1)** The division may disclose the information to the department of revenue for the sole purpose of requesting ~~certification~~ <u>certifications</u> under s.

73.0301 and to the department of workforce development for the sole purpose of requesting certifications under s. 108.227.

SECTION 170. 224.95 (1) (bm) of the statutes is created to read:

224.95 **(1)** (bm) The department of workforce development has certified under s. 108.227 that the applicant is liable for delinquent unemployment insurance contributions. An applicant whose application for issuance or renewal of a license is denied under this paragraph is entitled to a notice under s. 108.227 (2) (b) 1. b. and a hearing under s. 108.227 (5) (a) but is not entitled to a notice or hearing under sub. (4).

SECTION 171. 227.53 (1) (a) 3. of the statutes is amended to read:

227.53 **(1)** (a) 3. If the petitioner is a resident, the proceedings shall be held in the circuit court for the county where the petitioner resides, except that if the petitioner is an agency, the proceedings shall be in the circuit court for the county where the respondent resides and except as provided in ss. 73.0301 (2) (b) 2., 77.59 (6) (b), 108.227 (6), 182.70 (6), and 182.71 (5) (g). If the petitioner is a nonresident, the proceedings shall be held in the county where the property affected by the decision is located or, if no property is affected, in the county where the dispute arose. If all parties stipulate and the court to which the parties desire to transfer the proceedings agrees, the proceedings may be held in the county designated by the parties. If 2 or more petitions for review of the same decision are filed in different counties, the circuit judge for the county in which a petition for review of the decision was first filed shall determine the venue for judicial review of the decision, and shall order transfer or consolidation where appropriate.

SECTION 172. 252.241 (title) of the statutes is amended to read:

1 **252.241** (title) **Denial, nonrenewal and revocation of license based on**
2 ~~**tax delinquency**~~ **delinquent taxes or unemployment insurance**
3 **contributions.**

4 **SECTION 173.** 252.241 (2) of the statutes is amended to read:

5 252.241 **(2)** The department may not disclose any information received under
6 sub. (1) to any person except to the department of revenue for the sole purpose of
7 requesting certifications under s. 73.0301 and to the department of workforce
8 development for the sole purpose of requesting certifications under s. 108.227.

9 **SECTION 174.** 252.241 (5) of the statutes is created to read:

10 252.241 **(5)** The department shall deny an application for the issuance or
11 renewal of a license specified in sub. (1), or shall revoke the license specified in sub.
12 (1), if the department of workforce development certifies under s. 108.227 that the
13 applicant for or holder of the license is liable for delinquent unemployment insurance
14 contributions.

15 **SECTION 175.** 254.115 (title) of the statutes is amended to read:

16 **254.115** (title) **Denial, nonrenewal and revocation of certification and**
17 **permit based on** ~~**tax delinquency**~~ **delinquent taxes or unemployment**
18 **insurance contributions.**

19 **SECTION 176.** 254.115 (2) of the statutes is amended to read:

20 254.115 **(2)** The department may not disclose any information received under
21 sub. (1) to any person except to the department of revenue for the sole purpose of
22 requesting certifications under s. 73.0301 and to the department of workforce
23 development for the sole purpose of requesting certifications under s. 108.227.

24 **SECTION 177.** 254.115 (5) of the statutes is created to read:

1 254.115 **(5)** The department shall deny an application for the issuance or
2 renewal of a certification, certification card or permit specified in sub. (1), or shall
3 revoke the certification, certification card or permit specified in sub. (1), if the
4 department of workforce development certifies under s. 108.227 that the applicant
5 for or holder of the certification, certification card or permit is liable for delinquent
6 unemployment insurance contributions.

7 **SECTION 178.** 254.176 (5) of the statutes is amended to read:

8 254.176 **(5)** After notice and opportunity for hearing, the department may
9 revoke, suspend, deny or refuse to renew any certification issued under this section
10 in accordance with the procedures set forth in ch. 227, except that if a revocation,
11 denial, or nonrenewal is based on tax delinquency under s. 73.0301 or unemployment
12 insurance contribution delinquency under s. 108.227, the only hearing rights
13 available ~~for a denial, revocation or nonrenewal of any certification issued under this~~
14 ~~section based on tax delinquency~~ are those set forth in s. 73.0301 (5) or 108.227 (5),
15 whichever is applicable.

16 **SECTION 179.** 254.20 (7) of the statutes is amended to read:

17 254.20 **(7)** APPEALS. Any suspension, revocation or nonrenewal of a certification
18 card required under sub. (2) or any denial of an application for such a certification
19 card is subject to judicial review under ch. 227, except as provided in s. 250.041 and
20 except that the only hearing rights available for a denial, revocation, or nonrenewal
21 of a certification card required under sub. (2) based on tax delinquency under s.
22 73.0301 or unemployment insurance contribution delinquency under s. 108.227 are
23 those set forth in s. 73.0301 (5) or 108.227 (5), whichever is applicable.

24 **SECTION 180.** 256.18 (title) of the statutes is amended to read: