

2013 DRAFTING REQUEST

Bill

Received: 3/7/2013 Received By: jkreye
 Wanted: As time permits Same as LRB:
 For: Fred Risser (608) 266-1627 By/Representing: cassie
 May Contact: Drafter: jkreye
 Subject: Tax, Other - miscellaneous Addl. Drafters:
 Extra Copies:

Submit via email: YES
 Requester's email: Sen.Risser@legis.wisconsin.gov
 Carbon copy (CC) to: joseph.kreye@legis.wisconsin.gov

Pre Topic:

No specific pre topic given

Topic:

Publishing the list of delinquent taxpayers in the state newspaper

Instructions:

See attached

Drafting History:

Vers.	Drafted	Reviewed	Typed	Proofed	Submitted	Jacketed	Required
/?	jkreye 3/7/2013			_____			
/1		jdyer 3/21/2013	phenry 3/21/2013	_____	mbarman 3/21/2013	lparisi 3/21/2013	State

FE Sent For:

at
intro

<END>

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1/?	jkreye	3/21 jld	3/21 ph	X			

FE Sent For:

<END>

Kreye, Joseph

From: Jurenci, Cassie
Sent: Thursday, March 07, 2013 12:02 PM
To: Kreye, Joseph
Subject: Bill Draft Request

Hi Joseph,

We have a bill draft request (no rush!). We'd like to get a bill drafted that would essentially mandate that the Department of Revenue not only publish delinquent tax payers (individuals and corporations alike) on the internet but also in the state newspaper, quarterly, and including the amount due according to that publishing date.

Again, no rush. Thanks so much!

Best,

Cassie Jurenci
Office of Senator Fred Risser
Wisconsin State Senate
130 South, State Capitol
E-mail: cassie.jurenci@legis.wi.gov
Office: 608.266.1627

see 73.03(62)



Jld

2013 BILL

in 3-7-13

DRFW

X

Gen

1

AN ACT ...; **relating to:** publishing information about delinquent taxpayers.

Analysis by the Legislative Reference Bureau

Under current law, the Department of Revenue (DOR) must prepare and maintain a list of all persons who owe delinquent taxes in excess of \$5,000 and, if the taxes remain unpaid for more than 90 days after any rights to an appeal have expired, post that list on DOR's Internet site. Under current law, DOR must update this list on a quarterly basis.

Under this bill, DOR must also publish the list of delinquent taxpayers in the official state newspaper on a quarterly basis.

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:

2

SECTION 1. 73.03 (62) of the statutes is amended to read:

3

73.03 (62) To prepare and maintain a list of all persons who owe delinquent taxes, including interest, penalties, fees, and costs, to the department, in excess of \$5,000, which are unpaid for more than 90 days after all appeal rights have expired; to post the names of persons from this list on the Internet at a site that is created and

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BILL

1 maintained by the department for this purpose; and to distribute the posted
2 information to Internet search engines so the information is searchable. The
3 Internet site shall list the name, address, type of tax due, and amount of tax due,
4 including interest, penalties, fees, and costs for each person who has one of the
5 delinquent taxpayer accounts, and the Internet site shall contain a special page for
6 the persons who have the 100 largest delinquent taxpayer accounts. Except as
7 otherwise provided in this subsection, the department shall update the Internet site
8 on a quarterly basis, and shall send the updates to the Internet search engines. The
9 department may not post on the Internet or distribute to Internet search engines the
10 name of any person who has reached an agreement or compromise with the
11 department, or the department of justice, under s. 71.92 and is in compliance with
12 that agreement, regarding the payment of delinquent taxes, or the name of any
13 person who is protected by a stay that is in effect under the Federal Bankruptcy Code;
14 the Internet posting and Internet search engines shall be updated each business day,
15 as defined in s. 562.01 (3m), to comply with these prohibitions. The department shall
16 also publish in the official state newspaper, on a quarterly basis, the information it
17 provides on its Internet site under this subsection.

History: 1971 c. 40, 215; 1973 c. 90; 1975 c. 39; 1977 c. 143; 1977 c. 196 s. 130 (7); 1977 c. 313; 1979 c. 34; 1979 c. 110 s. 60 (13); 1979 c. 221, 350; 1981 c. 20; 1981 c. 79 s. 18; 1983 a. 275 s. 15 (4); 1983 a. 524; 1983 a. 538 s. 269 (3); 1985 a. 12, 29, 273; 1987 a. 4, 27, 186; 1987 a. 312 s. 17; 1987 a. 328, 378, 399; 1989 a. 31; 1989 a. 56 s. 259; 1989 a. 74, 335; 1991 a. 39, 219, 313, 316; 1993 a. 16, 112, 205, 490; 1995 a. 27 ss. 3434g to 3440m, 9145 (1); 1995 a. 209, 233; 1997 a. 27, 35, 191, 237, 252; 1999 a. 9, 31, 185; 2001 a. 16, 44, 104, 107, 109; 2003 a. 33, 127; 2005 a. 25, 259; 2007 a. 20, 86; 2009 a. 2, 28, 180, 401; 2011 a. 10, 32, 257.

(END)

Parisi, Lori

From: Jurenci, Cassie
Sent: Thursday, March 21, 2013 3:54 PM
To: LRB.Legal
Subject: Draft Review: LRB -1832/1 Topic: Publishing the list of delinquent taxpayers in the state newspaper

Please Jacket LRB -1832/1 for the SENATE.