



State of Wisconsin

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STEPHEN R. MILLER
CHIEF

March 05, 2014

MEMORANDUM

To: Senator Grothman

From: Tracy K. Kuczenski, Sr. Legislative Attorney, (608) 266-9867

Subject: Technical Memorandum to **2013 SB 634** (LRB-3491/1) by **DOR**

We received the attached technical memorandum relating to your bill. This copy is for your information and your file.

If you wish to discuss this memorandum or the necessity of revising your bill or preparing an amendment, please contact me.

MEMORANDUM

March 3, 2014

TO: Tracy Kuczenski
Legislative Reference Bureau

FROM: Mike Wagner
Department of Revenue

SUBJECT: Technical Memorandum on Senate Bill 634: Relating to Procedures for Establishing a Claim to Abandoned, Intangible Property and Interest Due on Property Determined to be Abandoned and Due to be Paid or Delivered to the Department of Revenue

The Department has the following concerns related to the bill:

The bill amends sec. 177.26, Wis. Stats., to provide that a petition for judicial review of a claim by the claimant against the administrator (who is currently the DOR), is to be brought under sec. 227.52, Wis. Stats. Existing sec. 227.52(1), Stats., provides, in general, that sec. 227.52, Stats., does not apply to decisions by the department of revenue:

To be consistent and avoid conflict with the proposed changes to sec. 177.26 under the bill, DOR recommends that sec. 227.52(1), Stats., also be amended, as follows:

"Decisions of the department of revenue other than decisions relating to alcohol beverage permits issued under ch. 125- and decisions relating to unclaimed property under s. 177.24."

If you have any questions regarding this technical memorandum, please contact Brad Caruth at (608) 261-8984 or bradley.caruth@revenue.wi.gov.

cc: Senator Grothman