

**2013 DRAFTING REQUEST**

**Bill**

Received: 11/1/2012 Received By: jkreye  
Wanted: As time permits Same as LRB:  
For: Administration-Budget By/Representing: Ley  
May Contact: Drafter: jkreye  
Subject: Tax, Other - sales Addl. Drafters:  
Extra Copies:

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

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**Pre Topic:**

DOA:.....Ley, BB0035 -

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**Topic:**

Levy to collect sales tax

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**Instructions:**

See attached

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**Drafting History:**

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
/?	jkreye 11/1/2012			_____			
/P1		jdyer 11/2/2012	11/2/2012	_____	mbarman 11/2/2012		State

FE Sent For:

<END>

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/? jkreya

PI 11/2 JLD 11/8 PL 4

FE Sent For:

<END>

**Kreye, Joseph**

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**From:** Hanaman, Cathlene  
**Sent:** Thursday, November 01, 2012 2:24 PM  
**To:** Kreye, Joseph  
**Subject:** FW: Statutory Language Drafting Request

And this one too.

**From:** [Emily.Ley@wisconsin.gov](mailto:Emily.Ley@wisconsin.gov) [mailto:[Emily.Ley@wisconsin.gov](mailto:Emily.Ley@wisconsin.gov)]  
**Sent:** Thursday, September 27, 2012 6:01 PM  
**To:** Hanaman, Cathlene  
**Cc:** Frederick, Caitlin - DOA; Ley, Emily A - DOA; Thornton, Scott - DOA  
**Subject:** Statutory Language Drafting Request

**Biennial Budget:** 2013-15

**DOA Tracking Code:** BB0035

**Topic:** Clarify Sales Tax Levy

**SBO Team:** TLGED

**SBO Analyst:** Ley, Emily - DOA  
**Phone:** 608-266-7597  
**E-mail:** [Emily.Ley@wisconsin.gov](mailto:Emily.Ley@wisconsin.gov)

**Agency Acronym:** DOR

**Agency Number:** 566

**Priority:** Medium

**Intent:**

Modify sec. 77.62, Wis. Stats., to include collection tools authorized by sec. 71.91(6), Wis. Stats., to clarify that levy is included in collection tools available for delinquent sales tax collection.

**Attachments:** False

*Please send completed drafts to [statlanguage@wisapps.wi.gov](mailto:statlanguage@wisapps.wi.gov)*



JL

DOA:.....Ley, BB0035 - Levy to collect sales tax

**FOR 2013-2015 BUDGET - NOT READY FOR INTRODUCTION**

m 11-1-12

✓  
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don't gen

AN ACT ...; relating to: the budget. ✓

*Analysis by the Legislative Reference Bureau*

✓  
**TAXATION**

✓  
**OTHER TAXATION**

Under current law, if a person who is liable for income taxes fails to pay the taxes within ten days ✓ from the date that the taxes become delinquent, ✓ DOR may obtain the person's real or personal property and sell that property to pay the delinquent taxes. ✓ Under this bill, ✓ DOR may use the same procedure for collecting delinquent sales taxes. ✓

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. 77.62 (intro.) of the statutes is amended to read:

3 **77.62 Collection of delinquent sales and use taxes.** ✓ (intro.) The

4 department of revenue may exercise the powers vested in it by ss. 71.80 (12), 71.82

**SECTION 1**

1 (2), 71.91 (1) (a) and (c), (2) to ~~(5m)~~ and <sup>✓</sup>(7), 71.92 and 73.0301 in connection with  
2 collection of delinquent sales and use taxes including, without limitation because of  
3 enumeration, the power incorporated by reference in s. 71.91 (5) (j), and the power  
4 to:

5 **History:** 1975 c. 224; 1987 a. 312 s. 17; 1995 a. 233; 1997 a. 237; 1999 a. 83.

**(END)**



DOA:.....Ley, BB0035 – Levy to collect sales tax

**FOR 2013-2015 BUDGET -- NOT READY FOR INTRODUCTION**

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*Analysis by the Legislative Reference Bureau*

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5 (END)