

## 2013 DRAFTING REQUEST

### Bill

Received: **10/1/2013** Received By: **rchampag**  
Wanted: **As time permits** Same as LRB:  
For: **Tyler August (608) 266-1190** By/Representing: **Matt**  
May Contact: Drafter: **rchampag**  
Subject: **State Finance - miscellaneous** Addl. Drafters:  
**State Govt - miscellaneous** Extra Copies: **JK**

Submit via email: **YES**  
Requester's email: **Rep.August@legis.wisconsin.gov**  
Carbon copy (CC) to:

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### Pre Topic:

No specific pre topic given

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### Topic:

Notice to owners of unclaimed property who file tax returns

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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>
/?	rchampag 10/3/2013			_____			
/P1	rchampag 10/24/2013	scalvin 10/3/2013	rschluet 10/3/2013	_____	srose 10/3/2013		State
/P2	rchampag 1/10/2014	scalvin 10/25/2013	rschluet 10/25/2013	_____	srose 10/25/2013		State
/1	rchampag	scalvin	jfrantze	_____	mbarman		State

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
	1/15/2014	1/10/2014	1/10/2014	_____	1/10/2014		
/2	rchampag 1/29/2014	scalvin 1/15/2014	jfrantze 1/16/2014	_____	sbasford 1/16/2014		State
/3		scalvin 1/29/2014	jfrantze 1/29/2014	_____	lparisi 1/29/2014	lparisi 2/7/2014	State

FE Sent For: .

*atkins*  
*2/20*

<END>

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### Topic:

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/2		scalvin 1/15/2014	jfrantze 1/16/2014	_____	sbasford 1/16/2014		State

FE Sent For:

1/3 sac  
01/29/2014

1/3 sac  
01/29/2014

*Jm* 1/29  
*Jb*

<END>

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Carbon copy (CC) to:

### Pre Topic:

No specific pre topic given

### Topic:

Notice to owners of unclaimed property who file tax returns

Instructions: Per Matt: Keep newspaper notice & new contract;  
See attached. Jan. 1, 2015 effective date

### Drafting History:

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/1		scalvin	jfrantze	_____	mbarman		State

Vers. Drafted

Reviewed

Typed

Proofed

Submitted

Jacketed

Required

1/10/2014

1/10/2014

1/10/2014

1/2 sac

1/2 sac

Handwritten signature and date "1/14" in the Proofed column.

01/15/2014

01/15/2014

FE Sent For:

<END>

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For:	<b>Tyler August (608) 266-1190</b>	By/Representing:	<b>Matt</b>
May Contact:		Drafter:	<b>rchampag</b>
Subject:	<b>State Finance - miscellaneous State Govt - miscellaneous</b>	Addl. Drafters:	
		Extra Copies:	<b>JK</b>

Submit via email: **YES**  
 Requester's email: **Rep.August@legis.wisconsin.gov**  
 Carbon copy (CC) to:

**Pre Topic:**

No specific pre topic given

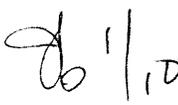
**Topic:**

Notice to owners of unclaimed property who file tax returns ✓

**Instructions:**

See attached.

**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>
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/P2	jkreye 10/24/2013	scalvin 10/25/2013	rschluet 10/25/2013	_____	rose 10/25/2013		State
		/1 sac 01/10/2014	/1 sac 01/10/2014				

FE Sent For:

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Pre Topic:

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Topic:

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/P1		scalvin 10/3/2013	rschluet 10/3/2013	_____	srose 10/3/2013		State

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Instructions:

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/?	rchampag	/P1 sac 10/03/2013		_____	_____		
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FE Sent For:

<END>

10/11/2013

Per Matt

- ① Eliminate requirement of publicity in newspapers & instead publish on Internet
- ② Use DOR match unclaimed property list & tax returns, using SSNs
- ③ Have DOR give address on tax return to administrator
- ④ \$500 or under - immediate payment  
more than ~~\$500~~ \$500, notice of claim  
owing & process



*D-Note*  
State of Wisconsin  
2013 - 2014 LEGISLATURE



LRB-3306/P1

RAC: /:....

*SAC*

*Joan*

**PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION**

*- gen. cat.*

- 1 AN ACT ...; **relating to:** establishing a process for the return of unclaimed
- 2 property by the state.

***Analysis by the Legislative Reference Bureau***

= m  
^

Current law requires the administrator of the state's unclaimed property program currently the secretary of revenue to publish in a newspaper of general circulation in any county the names of all persons who may reside in that county and be owners of abandoned property held by the state. This bill eliminates this requirement and instead requires that the names be published on an Internet Web site maintained by the administrator.

The bill also requires the administrator to provide this list to the Department of Revenue (DOR) by July 1 of each year, along with any available social security numbers of persons on the list. DOR must then notify the administrator if any person on the list has filed a Wisconsin income tax return in that year and must provide the administrator with the address of the person that appears on the tax return.

Under the bill, if the value of the property that is owed to any person who is identified by DOR is \$500 or less, the person is not required to file a claim and the administrator must deliver the property or pay the amount owing to the person. If the value of the property is greater than \$500, the administrator must send written notice to the person, informing the person that he or she is the owner of abandoned property held by the state and may file a claim with the administrator for return of the property.

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:*

y

1           **SECTION 1.** 177.18 (1) of the statutes is amended to read:

2           177.18 (1) Before July 1 of each year, the administrator shall publish on an

3           Internet Website maintained by the administrator a notice entitled "Notice of names

4           of persons appearing to be owners of abandoned property". Except as provided in

5           sub. (1m), the notice shall include the name of each person identified in a report filed

6           under s. 177.17 since the publication of the previous notice. ~~The administrator shall~~

7           publish the notice as a class 1 notice under ch. 985, in a newspaper of general

8           circulation in the county in which is located the last-known address of the person to

9           be named in the notice. If no address is listed or the address is outside this state, the

10          notice shall be published in the county in which the holder of the property has its

11          principal place of business within this state.

12          History: 1983 a. 408; 1991 a. 39, 299; 2001 a. 16. ✓

12          **SECTION 2.** 177.19 of the statutes is created to read:

13          **177.19 Tax return identification of apparent owners of abandoned** to

14          **property.** (1) Annually, before July 1, the administrator shall provide the

15          department of revenue the list of names of all persons appearing to be owners of

16          abandoned property that is published under s. 177.18 (1). The administrator shall

17          also provide to the department of revenue the social security numbers of the persons,

18          if available.

19          (2) The department of revenue shall notify the administrator if any person on

20          the list provided under sub. (1) has filed a Wisconsin income tax return in that year

1 and shall provide the administrator with the address of the person that appears on  
2 the tax return.

3 (3) For any person who is identified under sub. (2), the administrator shall do  
4 all of the following:

5 (a) If the value of the property that is owed the person is \$500 or less, the person  
6 is not required to file a claim under s. 177.24 and the administrator shall deliver the  
7 property or pay the amount owing to the person in the manner provided under s.  
8 177.24 (3).

9 (b) If the value of the property that is owed the person is greater than \$500, the  
10 administrator shall send written notice to the person, informing the person that he  
11 or she is the owner of abandoned property held by the state and may file a claim with  
12 the administrator for return of the property under s. 177.24.

13

(END)

D-Note

**DRAFTER'S NOTE**  
**FROM THE**  
**LEGISLATIVE REFERENCE BUREAU**

LRB-3306/P1dn

RAC:f:....

SAC

-date-

Representative August:

I prepared this bill draft as a preliminary draft, so that you could have it reviewed by DOR to determine if the process created in the bill is administratively feasible. I did not provide any additional funding for this new DOR duty and you may wish to consider the issue of funding on a subsequent version of the bill draft. Please call with any questions and I will prepare the bill for introduction when you are ready.

Rick A. Champagne  
Senior Legislative Attorney  
Phone: (608) 266-9930  
E-mail: rick.champagne@legis.wisconsin.gov

**DRAFTER'S NOTE  
FROM THE  
LEGISLATIVE REFERENCE BUREAU**

LRB-3306/P1dn  
RAC:sac:rs

October 3, 2013

Representative August:

I prepared this bill draft as a preliminary draft, so that you could have it reviewed by DOR to determine if the process created in the bill is administratively feasible. I did not provide any additional funding for this new DOR duty and you may wish to consider the issue of funding on a subsequent version of the bill draft. Please call with any questions and I will prepare the bill for introduction when you are ready.

Rick A. Champagne  
Senior Legislative Attorney  
Phone: (608) 266-9930  
E-mail: [rick.champagne@legis.wisconsin.gov](mailto:rick.champagne@legis.wisconsin.gov)



P2

2  
4JK

*Scam*

**PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION**

*in thru  
11-24*

*- general*

- 1 AN ACT *to amend* 177.18 (1); and *to create* 177.19 of the statutes; **relating to:**
- 2 establishing a process for the return of unclaimed property by the state.

***Analysis by the Legislative Reference Bureau***

Current law requires the administrator of the state's unclaimed property program—currently the secretary of revenue—to publish in a newspaper of general circulation in any county the names of all persons who may reside in that county and be owners of abandoned property held by the state. This bill eliminates this requirement and instead requires that the names be published on an Internet site maintained by the administrator.

The bill also requires the administrator to provide this list to the Department of Revenue (DOR) by July 1 of each year, along with any available social security numbers of persons on the list. DOR must then notify the administrator if any person on the list has filed a Wisconsin income tax return in that year and must provide the administrator with the address of the person that appears on the tax return.

Under the bill, if the value of the property that is owed to any person who is identified by DOR is ~~\$500~~ or less, the person is not required to file a claim and the administrator must deliver the property or pay the amount owing to the person. If the value of the property is greater than ~~\$500~~, the administrator must send written notice to the person, informing the person that he or she is the owner of abandoned property held by the state and may file a claim with the administrator for return of the property.

*\$1,000*

*Insert B*

*Insert A*

1 and shall provide the administrator with the address of the person that appears on  
2 the tax return.

3 (3) For any person who is identified under sub. (2), the administrator shall do  
4 all of the following:

5 (a) If the value of the property that is owed the person is \$500 or less, the person  
6 is not required to file a claim under s. 177.24 and the administrator shall deliver the  
7 property or pay the amount owing to the person in the manner provided under s.  
8 177.24 (3).

9 (b) If the value of the property that is owed the person is greater than \$500, the  
10 administrator shall send written notice to the person, informing the person that he  
11 or she is the owner of abandoned property held by the state and may file a claim with  
12 the administrator for return of the property under s. 177.24.

13

(END)

Insert 3-13

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:*

*Amend 2-1*

SECTION 1. 177.18 (1) of the statutes is amended to read:

177.18 (1) Before July 1 of each year, the administrator shall publish on an Internet site maintained by the administrator a notice entitled "Notice of names of persons appearing to be owners of abandoned property". Except as provided in sub. (1m), the notice shall include the name of each person identified in a report filed under s. 177.17 since the publication of the previous notice. ~~The administrator shall publish the notice as a class 1 notice under ch. 985, in a newspaper of general circulation in the county in which is located the last known address of the person to be named in the notice. If no address is listed or the address is outside this state, the notice shall be published in the county in which the holder of the property has its principal place of business within this state.~~

SECTION 2. 177.19 of the statutes is created to read:

**177.19 Tax return identification of apparent owners of abandoned property.** (1) Annually, before July 1, the administrator shall provide to the department of revenue the list of names of all persons appearing to be owners of abandoned property that is published under s. 177.18 (1). The administrator shall also provide to the department of revenue the social security numbers of the persons, if available.

(2) The department of revenue shall notify the administrator if any person on the list provided under sub. (1) has filed a Wisconsin income tax return in that year

2013-2014 DRAFTING INSERT  
FROM THE  
LEGISLATIVE REFERENCE BUREAU

LRB-3306/P2insJK  
JK:sac:rs

ms 9/1  
**insert A**

DOR must also notify the administrator if any person on the list owes a debt to a state agency, county, or municipality that DOR may collect under the tax refund intercept program.

ms 9/1  
**insert B**

Before paying any amount owed to the person, however, the administrator must first pay to DOR the amount owed to the person so that DOR may use that amount to collect any debt the person owes under the tax refund intercept program. Any amount remaining after satisfying the debt is then paid to the person.

**insert 2 - 1**

1           **SECTION 1.** 71.93 (1) (d) of the statutes is renumbered 71.93 (1) (d) (intro.) and  
2 amended to read:

3           71.93 (1) (d) (intro.) “Refund” means the any of the following:

4           1. The excess amount by which any payments, refundable credits, or both  
5 exceed a debtor’s Wisconsin tax liability or any other liability owed to the  
6 department.

History: 1987 a. 312; 1989 a. 31; 1993 a. 437; 1995 a. 27, ss. 3427 to 3429, 9126 (19), 9130 (4); 1995 a. 404; 1997 a. 3, 27; 2001 a. 16; 2003 a. 33; 2005 a. 25, 59, 254; 2007 a. 20 ss. 2141 to 2142, 9121 (6) (a); 2007 a. 97, 200; 2009 a. 28; 2013 a. 20.

7           **SECTION 2.** 71.93 (1) (d) 2. of the statutes is created to read:

8           71.93 (1) (d) 2. The amount owed to a debtor under s. 177.24 (3) for the return  
9 of abandoned property under s. 177.24.

2013-2014 DRAFTING INSERT  
FROM THE  
LEGISLATIVE REFERENCE BUREAU

LRB-3306/P2ins  
RAC:sac:rs

3-13

(2) The department of revenue shall notify the administrator if any person on the list provided under sub. (1) has filed a Wisconsin income tax return in that year and shall provide the administrator with the address of the person that appears on the tax return. The department shall also notify the administrator if any person on the list provided under sub. (1) is a debtor under s. 71.93 or 71.935.

(3) For any person who is identified under sub. (2), the administrator shall do all of the following:

(a) If the person is a debtor under s. 71.93 or 71.935, the administrator shall first pay to the department <sup>from the</sup> amount that is owed the person <sup>to the</sup> ~~which shall be used~~ <sup>all</sup> as a set off against the person's debt under s. 71.93 or 71.935.

*all setoffs* \* (b) 1. If the value of the property that is owed the person is \$1,000 or less after any set off is paid under par. (a), the person is not required to file a claim under s. 177.24 and the administrator shall deliver the property or pay the amount owing to the person in the manner provided under s. 177.24 (3).

\* 2. If the value of the property that is owed the person is greater than \$1,000 after any set off is paid under par. (a), the administrator shall send written notice to the person, informing the person that he or she is the owner of abandoned property held by the state and may file a claim with the administrator for return of the property under s. 177.24.



State of Wisconsin  
2013 - 2014 LEGISLATURE



LRB-3306/P2  
RAC&JK:sac:ts

Today

RMR

PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION

PK

- Regen. cat.

1 AN ACT *to renumber and amend* 71.93 (1) (d); *to amend* 177.18 (1); and *to*  
2 *create* 71.93 (1) (d) 2. and 177.19 of the statutes; **relating to:** establishing a  
3 process for the return of unclaimed property by the state.

*Analysis by the Legislative Reference Bureau*

Current law requires the administrator of the state's unclaimed property program—currently the secretary of revenue—to publish in a newspaper of general circulation in any county the names of all persons who may reside in that county and be owners of abandoned property held by the state. This bill eliminates this requirement and instead requires that the names be published on an Internet site maintained by the administrator.

The bill also requires the administrator to provide this list to the Department of Revenue (DOR) by July 1 of each year, along with any available social security numbers of persons on the list. DOR must then notify the administrator if any person on the list has filed a Wisconsin income tax return in that year and must provide the administrator with the address of the person that appears on the tax return. DOR must also notify the administrator if any person on the list owes a debt to a state agency, county, or municipality that DOR may collect under the tax refund intercept program.

Under the bill, if the value of the property that is owed to any person who is identified by DOR is \$1,000 or less, the person is not required to file a claim and the administrator must deliver the property or pay the amount owing to the person. If the value of the property is greater than \$1,000, the administrator must send written notice to the person, informing the person that he or she is the owner of abandoned

property held by the state and may file a claim with the administrator for return of the property. Before paying any amount owed to the person, however, the administrator must first pay to DOR the amount owed to the person so that DOR may use that amount to collect any debt the person owes under the tax refund intercept program. Any amount remaining after satisfying the debt is then paid to the person.

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:*

1           SECTION 1. 71.93 (1) (d) of the statutes is renumbered 71.93 (1) (d) (intro.) and  
2 amended to read:

3           71.93 (1) (d) (intro.) "Refund" means the any of the following:

4           1. The excess amount by which any payments, refundable credits, or both  
5 exceed a debtor's Wisconsin tax liability or any other liability owed to the  
6 department.

7           SECTION 2. 71.93 (1) (d) 2. of the statutes is created to read:

8           71.93 (1) (d) 2. The amount owed to a debtor under s. 177.24 (3) for the return  
9 of abandoned property under s. 177.24.

10          SECTION 3. 177.18 (1) of the statutes is amended to read:

11          177.18 (1) Before July 1 of each year, the administrator shall publish on an  
12 Internet site maintained by the administrator a notice ~~entitled "Notice of~~ <sup>the</sup> names of  
13 persons appearing to be owners of abandoned ~~property~~ <sup>property</sup>. Except as provided in sub.  
14 (1m), the notice shall include the name of each person identified in a report filed  
15 under s. 177.17 since the publication of the previous notice. ~~The administrator shall~~  
16 ~~publish the notice as a class 1 notice under ch. 985, in a newspaper of general~~  
17 ~~circulation in the county in which is located the last known address of the person to~~  
18 ~~be named in the notice. If no address is listed or the address is outside this state, the~~

1 ~~notice shall be published in the county in which the holder of the property has its~~  
2 ~~principal place of business within this state.~~

3 SECTION 4. 177.19 of the statutes is created to read:

4 **177.19 Tax return identification of apparent owners of abandoned**  
5 **property.** (1) Annually, before July 1, the administrator shall provide to the  
6 department of revenue the list of names of all persons appearing to be owners of  
7 abandoned property that is published under s. 177.18 (1). The administrator shall  
8 also provide to the department of revenue the social security numbers of the persons,  
9 if available.

10 (2) The department of revenue shall notify the administrator if any person on  
11 the list provided under sub. (1) has filed a Wisconsin income tax return in that year  
12 and shall provide the administrator with the address of the person that appears on  
13 the tax return. The department shall also notify the administrator if any person on  
14 the list provided under sub. (1) is a debtor under s. 71.93 or 71.935.

15 (3) For any person who is identified under sub. (2), the administrator shall do  
16 all of the following:

17 (a) If the person is a debtor under s. 71.93 or 71.935, the administrator shall  
18 first pay to the department from the amount that is owed the person all setoffs  
19 against the person's debt under s. 71.93 or 71.935.

20 (b) 1. If the value of the property that is owed the person is \$1,000 or less after  
21 any setoff is paid under par. (a), the person is not required to file a claim under s.  
22 177.24 and the administrator shall deliver the property or pay the amount owing to  
23 the person in the manner provided under s. 177.24 (3).

24 2. If the value of the property that is owed the person is greater than \$1,000  
25 after any setoff is paid under par. (a), the administrator shall send written notice to

1 the person, informing the person that he or she is the owner of abandoned property  
2 held by the state and may file a claim with the administrator for return of the  
3 property under s. 177.24.

4

(END)



State of Wisconsin  
2013 - 2014 LEGISLATURE



LRB-3306/1 ✓2  
RAC&JK:sac: [signature]

Thurs

2013 BILL

RMP

[circled initials]

-reyn cat.

1 AN ACT to renumber and amend 71.93 (1) (d); to amend 177.18 (1); and to  
2 create 71.93 (1) (d) 2. and 177.19 of the statutes; relating to: establishing a  
3 process for the return of unclaimed property by the state.

**Analysis by the Legislative Reference Bureau**

\*  
\* Current law requires the administrator of the state's unclaimed property program—currently the secretary of revenue—to publish in a newspaper of general circulation in any county the names of all persons who may reside in that county and be owners of abandoned property held by the state. This bill ~~eliminates this requirement and instead~~ requires that the names be published on an Internet site maintained by the administrator. [also]

The bill also requires the administrator to provide this list to the Department of Revenue (DOR) by July 1 of each year, along with any available social security numbers of persons on the list. DOR must then notify the administrator if any person on the list has filed a Wisconsin income tax return in that year and must provide the administrator with the address of the person that appears on the tax return. DOR must also notify the administrator if any person on the list owes a debt to a state agency, county, or municipality that DOR may collect under the tax refund intercept program.

Under the bill, if the value of the property that is owed to any person who is identified by DOR is \$1,000 or less, the person is not required to file a claim and the administrator must deliver the property or pay the amount owing to the person. If the value of the property is greater than \$1,000, the administrator must send written

**BILL**

notice to the person, informing the person that he or she is the owner of abandoned property held by the state and may file a claim with the administrator for return of the property. Before paying any amount owed to the person, however, the administrator must first pay to DOR the amount owed to the person so that DOR may use that amount to collect any debt the person owes under the tax refund intercept program. Any amount remaining after satisfying the debt is then paid to the person.

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:*

1           **SECTION 1.** 71.93 (1) (d) of the statutes is renumbered 71.93 (1) (d) (intro.) and  
2 amended to read:

3           71.93 (1) (d) (intro.) "Refund" means the any of the following:

4           1. The excess amount by which any payments, refundable credits, or both  
5 exceed a debtor's Wisconsin tax liability or any other liability owed to the  
6 department.

7           **SECTION 2.** 71.93 (1) (d) 2. of the statutes is created to read:

8           71.93 (1) (d) 2. The amount owed to a debtor under s. 177.24 (3) for the return  
9 of abandoned property under s. 177.24.

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11          177.18 (1) Before July 1 of each year, the administrator shall publish on an  
12 Internet site maintained by the administrator a notice entitled "Notice of the names  
13 of persons appearing to be owners of abandoned ~~property~~ property. Except as  
14 provided in sub. (1m), the notice shall include the name of each person identified in  
15 a report filed under s. 177.17 since the publication of the previous notice. The  
16 ~~administrator shall publish the notice as a class 1 notice under ch. 985, in a~~  
17 ~~newspaper of general circulation in the county in which is located the last known~~  
18 ~~address of the person to be named in the notice. If no address is listed or the address~~

also

Plan

## BILL

*Handwritten:*  
PLAN

1 ~~is outside this state, the notice shall be published in the county in which the holder~~  
2 ~~of the property has its principal place of business within this state.~~

3 SECTION 4. 177.19 of the statutes is created to read:

4 **177.19 Tax return identification of apparent owners of abandoned**  
5 **property.** (1) Annually, before July 1, the administrator shall provide to the  
6 department of revenue the list of names of all persons appearing to be owners of  
7 abandoned property that is published under s. 177.18 (1). The administrator shall  
8 also provide to the department of revenue the social security numbers of the persons,  
9 if available.

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13 the tax return. The department shall also notify the administrator if any person on  
14 the list provided under sub. (1) is a debtor under s. 71.93 or 71.935.

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17 (a) If the person is a debtor under s. 71.93 or 71.935, the administrator shall  
18 first pay to the department from the amount that is owed the person all setoffs  
19 against the person's debt under s. 71.93 or 71.935.

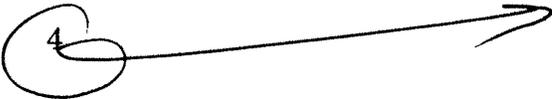
20 (b) 1. If the value of the property that is owed the person is \$1,000 or less after  
21 any setoff is paid under par. (a), the person is not required to file a claim under s.  
22 177.24 and the administrator shall deliver the property or pay the amount owing to  
23 the person in the manner provided under s. 177.24 (3).

24 2. If the value of the property that is owed the person is greater than \$1,000  
25 after any setoff is paid under par. (a), the administrator shall send written notice to

**BILL**

**SECTION 4**

1 the person, informing the person that he or she is the owner of abandoned property  
2 held by the state and may file a claim with the administrator for return of the  
3 property under s. 177.24.



(END)

SEC. 4 EFFECTIVE DATE. This act takes  
effect on January 1, 2015.

## Champagne, Rick

---

**From:** Adamczyk, Matt  
**Sent:** Tuesday, January 28, 2014 9:49 AM  
**To:** Champagne, Rick  
**Subject:** FW: Unclaimed property bill

Rick,

You got the changes from Cathy from DOR that you and I both agree should be fine.

Here should be the last round of changes from Erin at DOR.

We are fine with the \$2,000 change. We are also fine to change effective date to July 1, 2015.

Her second point about expanding the language, let me know what you think. We generally are fine to do whatever.

Sincerely,  
Matt Adamczyk  
Office of Representative Tyler August  
Speaker Pro Tempore  
Room 119 West – State Capitol  
Madison, Wisconsin 53708  
608.266.1190

---

**From:** Ristow, Nathaniel L - DOR (Nate) [<mailto:Nathaniel.Ristow@revenue.wi.gov>]  
**Sent:** Friday, January 24, 2014 2:59 PM  
**To:** Adamczyk, Matt  
**Subject:** Fwd: Unclaimed property bill

Here are Erin's comments including comments on effective date.

Nate Ristow  
Legislative Advisor  
Wisconsin Department of Revenue

Begin forwarded message:

**From:** "Egan, Erin B - DOR" <[ErinB.Egan@revenue.wi.gov](mailto:ErinB.Egan@revenue.wi.gov)>  
**Date:** January 24, 2014 at 9:40:35 AM PST  
**To:** "Ristow, Nathaniel L - DOR (Nate)" <[Nathaniel.Ristow@revenue.wi.gov](mailto:Nathaniel.Ristow@revenue.wi.gov)>, "Bink, Catherine M - DOR" <[Catherine.Bink@revenue.wi.gov](mailto:Catherine.Bink@revenue.wi.gov)>  
**Cc:** "Western, Jennifer N - DOR" <[Jennifer.Western@revenue.wi.gov](mailto:Jennifer.Western@revenue.wi.gov)>, "Hardt, Diane L - DOR" <[Diane.Hardt@revenue.wi.gov](mailto:Diane.Hardt@revenue.wi.gov)>  
**Subject:** RE: Unclaimed property bill

It would be good to set the threshold in Section 4, sub (3) at \$2,000 instead of the \$1,000 currently in place. \$2,000 is already used as a threshold for processing claims automatically if the social security numbers match, and it would be good to be consistent.

Also, in Section 4, the administrator is required to provide a "list of names of all persons appearing to be owners of abandoned property" to DOR. Should we have the language expanded a bit so that we could provide electronic notification or matching instead?

Also, for the effective date, July 1, 2015 would be better. That would give us time to upgrade the processing system used by Unclaimed Property, which is needed to make this change happen.

Thanks,

Erin Egan  
Director, Bureau of Tax Operations  
Wisconsin Department of Revenue  
(608) 261-5235  
[erinb.egan@revenue.wi.gov](mailto:erinb.egan@revenue.wi.gov)

---

**From:** Ristow, Nathaniel L - DOR (Nate)  
**Sent:** Thursday, January 16, 2014 11:21 AM  
**To:** Bink, Catherine M - DOR; Egan, Erin B - DOR  
**Subject:** Fwd: Unclaimed property bill

Let me know if either of you see any issues. Thanks!

Nate Ristow  
Legislative Advisor  
Wisconsin Department of Revenue  
(608) 266-7817

Begin forwarded message:

**From:** "Adamczyk, Matt - LEGIS" <[Matt.Adamczyk@legis.wisconsin.gov](mailto:Matt.Adamczyk@legis.wisconsin.gov)>  
**Date:** January 16, 2014 at 10:36:42 AM CST  
**To:** "Ristow, Nathaniel L - DOR (Nate)" <[Nathaniel.Ristow@revenue.wi.gov](mailto:Nathaniel.Ristow@revenue.wi.gov)>  
**Subject:** Unclaimed property bill

Nate,

Here is a copy of the unclaimed property bill draft we discussed.

Please get a copy to Erin and Cathy. Give me a call with questions/concerns.

Sincerely,  
Matt Adamczyk  
Office of Representative Tyler August  
Speaker Pro Tempore  
Room 119 West – State Capitol  
Madison, Wisconsin 53708  
608.266.1190

## Champagne, Rick

---

**From:** Adamczyk, Matt  
**Sent:** Wednesday, January 22, 2014 1:24 PM  
**To:** Champagne, Rick  
**Subject:** FW: Unclaimed property bill

Rick,

Here are some changes, more might be coming.

Sincerely,  
Matt Adamczyk  
Office of Representative Tyler August  
Speaker Pro Tempore  
Room 119 West – State Capitol  
Madison, Wisconsin 53708  
608.266.1190

---

**From:** Ristow, Nathaniel L - DOR (Nate) [<mailto:Nathaniel.Ristow@revenue.wi.gov>]  
**Sent:** Wednesday, January 22, 2014 12:07 PM  
**To:** Adamczyk, Matt  
**Cc:** Western, Jennifer N - DOR  
**Subject:** Fwd: Unclaimed property bill

Matt,

See Cathy's note below I the draft.

Nate Ristow  
Legislative Advisor  
Wisconsin Department of Revenue

Begin forwarded message:

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**From:** Bink, Catherine M - DOR  
**Sent:** Tuesday, January 21, 2014 4:01 PM  
**To:** Ristow, Nathaniel L - DOR (Nate)  
**Cc:** Egan, Erin B - DOR; Dukes, Susan - DOR  
**Subject:** FW: Unclaimed property bill

Hi Nate. Susan Dukes did not have the opportunity to review the proposal yet. She should be able to give me feedback Wednesday morning.

My proposed changes:

On page 2, Section 2, the following should be added:

71.93(1)(d)2. The amount owed to a debtor under s. 177.24(3) for the return of abandoned property under s. 177.24 which exceeds a debtor's Wisconsin tax liability or any other liability owed to the department.

The following change should also be made:

71.93(3)(a) The department of revenue shall setoff any debt or other amount owed to the department, regardless of the origin of the debt or of the amount, its nature, or its date. The department's setoff shall include unclaimed property owed to the debtor under s. 177.24. If after the setoff there remains a refund in excess of \$10, the department shall setoff the remaining refund against certified debts of other entities in the following order:

I believe the above changes will allow DOR to setoff unclaimed property for DOR debts before the unclaimed property is setoff to other state and local government debts. Without the change, DOR would have to continue the process of issuing a levy to capture the unclaimed property funds for delinquent DOR debt.

Cathy Bink

---

**From:** Ristow, Nathaniel L - DOR (Nate)  
**Sent:** Thursday, January 16, 2014 11:21 A  
**To:** Bink, Catherine M - DOR; Egan, Erin B - DOR  
**Subject:** Fwd: Unclaimed property bill

Let me know if either of you see any issues. Thanks!

Nate Ristow

Legislative Advisor

Wisconsin Department of Revenue

(608) 266-7817

Begin forwarded message:

**From:** "Adamczyk, Matt - LEGIS" <[Matt.Adamczyk@legis.wisconsin.gov](mailto:Matt.Adamczyk@legis.wisconsin.gov)>  
**Date:** January 16, 2014 at 10:36:42 AM CST

**To: "Ristow, Nathaniel L - DOR (Nate)" <[Nathaniel.Ristow@revenue.wi.gov](mailto:Nathaniel.Ristow@revenue.wi.gov)>**  
**Subject: Unclaimed property bill**

Nate,

Here is a copy of the unclaimed property bill draft we discussed.

Please get a copy to Erin and Cathy. Give me a call with questions/concerns.

Sincerely,

Matt Adamczyk

Office of Representative Tyler August

Speaker Pro Tempore

Room 119 West – State Capitol

Madison, Wisconsin 53708

608.266.1190

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State of Wisconsin  
2013 - 2014 LEGISLATURE



LRB-3306/2  
RAC&JK:sac:fl 3

Thurs

2013 BILL

RMP

PR

-region

1 AN ACT *to renumber and amend* 71.93 (1) (d); *to amend* 177.18 (1); and *to*  
2 *create* 71.93 (1) (d) 2. and 177.19 of the statutes; **relating to:** establishing a  
3 process for the return of unclaimed property by the state.

***Analysis by the Legislative Reference Bureau***

Current law requires the administrator of the state's unclaimed property program—currently the secretary of revenue—to publish in a newspaper of general circulation in any county the names of all persons who may reside in that county and be owners of abandoned property held by the state. This bill requires that the names also be published on an Internet site maintained by the administrator.

The bill also requires the administrator to ~~provide this list to~~ the Department of Revenue (DOR) by July 1 of each year, along with any available social security numbers of persons on the list. DOR must then notify the administrator if any ~~person on the list~~ has filed a Wisconsin income tax return in that year and must provide the administrator with the address of the person that appears on the tax return. DOR must also notify the administrator if any ~~person on the list~~ owes a debt to a state agency, county, or municipality that DOR may collect under the tax refund intercept program.

Under the bill, if the value of the property that is owed to any person who is identified by DOR is ~~\$1,000~~ or less, the person is not required to file a claim and the administrator must deliver the property or pay the amount owing to the person. If the value of the property is greater than ~~\$1,000~~, the administrator must send written notice to the person, informing the person that he or she is the owner of abandoned

ste

Notify

such

such

\$2,000

**BILL**

property held by the state and may file a claim with the administrator for return of the property. Before paying any amount owed to the person, however, the administrator must first pay to DOR the amount owed to the person so that DOR may use that amount to collect any debt the person owes under the tax refund intercept program. Any amount remaining after satisfying the debt is then paid to the person.

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:*

SECTION 1. 71.93 (1) (d) of the statutes is renumbered 71.93 (1) (d) (intro.) and amended to read:

71.93 (1) (d) (intro.) "Refund" means the any of the following:

1. The excess amount by which any payments, refundable credits, or both exceed a debtor's Wisconsin tax liability or any other liability owed to the department.

SECTION 2. 71.93 (1) (d) 2. of the statutes is created to read:

71.93 (1) (d) 2. The amount owed to a debtor under s. 177.24 (3) for the return of abandoned property under s. 177.24.

*which exceeds a debtor's Wisconsin tax liability or any other liability owed to the department*

SECTION 3. 177.18 (1) of the statutes is amended to read:

177.18 (1) Before July 1 of each year, the administrator shall publish on an Internet site maintained by the administrator a notice entitled "Notice of the names of persons appearing to be owners of abandoned property" property. Except as provided in sub. (1m), the notice shall include the name of each person identified in a report filed under s. 177.17 since the publication of the previous notice. The administrator shall also publish the notice as a class 1 notice under ch. 985, in a newspaper of general circulation in the county in which is located the last-known address of the person to be named in the notice. If no address is listed or the address

Insert 2-10

9  
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**BILL**

1 is outside this state, the notice shall be published in the county in which the holder  
2 of the property has its principal place of business within this state.

3 **SECTION 4.** 177.19 of the statutes is created to read:

4 **177.19 Tax return identification of apparent owners of abandoned**

5 **property.** (1) Annually, before July 1, the administrator shall <sup>Notify</sup> ~~provide~~ the  
6 department of revenue ~~the list~~ <sup>the</sup> of names of all persons appearing to be owners of  
7 abandoned property ~~that is published~~ under s. 177.18 (1). The administrator shall  
8 also provide to the department of revenue the social security numbers of the persons,  
9 if available.

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11 ~~the list provided~~ under sub. (1) has filed a Wisconsin income tax return in that year  
12 and shall provide the administrator with the address of the person that appears on  
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18 first pay to the department from the amount that is owed the person all setoffs  
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20 (b) 1. If the value of the property that is owed the person is ~~\$1,000~~ <sup>\$2,000</sup> or less after  
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**BILL**

**SECTION 4**

1 the person, informing the person that he or she is the owner of abandoned property  
2 held by the state and may file a claim with the administrator for return of the  
3 property under s. 177.24.

4 **SECTION 5. Effective date.**

5 (1) This act takes effect on ~~January~~<sup>y</sup> 1, 2015.

6 (END)

July

2013-2014 DRAFTING INSERT  
FROM THE  
LEGISLATIVE REFERENCE BUREAU

LRB  
RAC:.....

2-10

as affected by 2013 Wisconsin Act 20

SECTION 1. 71.93 (3) (a) (intro.) of the statutes is amended to read:

71.93 (3) (a) (intro.) The department of revenue shall setoff any debt or other amount owed to the department, regardless of the origin of the debt or of the amount, its nature or its date. The department's setoff shall include unclaimed property owed to the debtor under s. 177.24. If after the setoff there remains a refund in excess of \$10, the department shall set off the remaining refund against certified debts of other entities in the following order:

History: 1987 a. 312; 1989 a. 31; 1993 a. 437; 1995 a. 27 ss. 3427 to 3429, 9126 (19), 9130 (4); 1995 a. 404; 1997 a. 3, 27; 2001 a. 16; 2003 a. 33; 2005 a. 25, 59, 254; 2007 a. 20 ss. 2141 to 2142, 9121 (6) (a); 2007 a. 97, 200; 2009 a. 28; 2013 a. 20.

also be made against

**Rose, Stefanie**

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**From:** Bacher, Luke  
**Sent:** Friday, February 07, 2014 9:58 AM  
**To:** LRB.Legal  
**Subject:** Draft Review: LRB -3306/3 Topic: Notice to owners of unclaimed property who file tax returns

Please Jacket LRB -3306/3 for the ASSEMBLY.