



WISCONSIN LEGISLATIVE COUNCIL ACT MEMO

2015 Wisconsin Act 216
[2015 Senate Bill 440]

**Assessor Certification and
Technical Changes to Tax
Administration**

2015 Wisconsin Act 216 makes changes to the Department of Revenue's (DOR's) authority regarding certification of assessors and other assessment personnel employed by a local government or DOR. The Act also makes technical changes regarding tax administration.

RECERTIFICATION, REVOCATION, AND SUSPENSION OF ASSESSOR CERTIFICATION

Wisconsin law requires an assessor and other assessment personnel employed by a local government or DOR to be certified by DOR.

Wisconsin law provides that a person's certification expires five years after it is issued. Prior law permitted a person to become recertified by either: (1) passing an examination; or (2) meeting continuing education requirements and attending at least four of the previous five annual meetings called by DOR. The Act eliminates the option to become recertified by passing an examination.

Wisconsin law authorizes DOR to revoke a person's certification under certain circumstances. The Act authorizes DOR to alternatively suspend the certification of a person under certain circumstances, and it authorizes DOR to require a person to take corrective action in order to avoid revocation or suspension. The Act also makes changes to the circumstances under which DOR may revoke a person's certification.

TECHNICAL CHANGES REGARDING TAX ADMINISTRATION

The Act makes technical changes to current law regarding tax administration, including:

- Providing a definition for "person" for purposes of administering petroleum products inspections and taxes imposed on certain fuels, beverages, cigarettes, and tobacco products.

This memo provides a brief description of the Act. For more detailed information, consult the text of the law and related legislative documents at the Legislature's Web site at: <http://www.legis.wisconsin.gov>.

- Allowing a local assessor to receive information from DOR regarding utility property located in a taxing jurisdiction.
- Removing obsolete references to the transitional adjustment fee, the gift tax, the woodlands tax, and the license fees imposed on sleeping car companies and express companies.
- Eliminating the requirement that a person who receives a conveyance of real property upon the death of the property owner file a real estate transfer fee return.
- Allowing a person who has a material interest in a property to examine a tax warrant issued for the property.
- Making technical changes to county and special district sales and use taxes imposed on the lease or rental of motor vehicles, boats, recreational vehicles, and aircraft in order to comply with provisions of the multistate Streamlined Sales and Use Tax Agreement.
- Adopting, for state income tax purposes, changes made to the federal Internal Revenue Code that allow income exclusion for amounts paid by the federal Department of Justice for survivor's or disability benefits for injuries sustained in the line of duty and penalty-free withdrawals from government retirement plans by federal law enforcement officers, firefighters, and air traffic controllers who are over age 50.

Effective date: March 3, 2016, except that the provisions allowing a local assessor to receive information from DOR regarding utility property located in a taxing jurisdiction will become effective on June 1, 2016.

Prepared by: Zach Ramirez, Staff Attorney

March 9, 2016

ZR:mcm;jal