



State of Wisconsin
2017 - 2018 LEGISLATURE

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2017 ASSEMBLY BILL 735

December 7, 2017 - Introduced by Representatives LOUDENBECK, BRANDTJEN, E. BROOKS, KOOYENGA, MURSAU, ROHRKASTE, STEFFEN and VORPAGEL, cosponsored by Senators FEYEN and NASS. Referred to Committee on Ways and Means.

1 **AN ACT to amend** 71.03 (2) (i) 3., 71.03 (4) (b), 71.54 (4), 71.65 (1) (a) 2., 71.65 (2)
2 (a), 71.71 (1) (a) 2., 71.71 (2), 71.715 (1) (a) 2., 71.715 (2), 71.74 (11), 71.74 (14),
3 71.80 (2), 71.80 (12) (a) 2., 71.80 (12) (b) 2., 71.80 (12) (c) 2. a., 71.80 (16) (b),
4 71.91 (6) (c) 2., 71.91 (6) (f) 1., 71.91 (7) (b), 71.91 (7) (h), 73.0301 (2) (b) 1. b.,
5 73.0302 (2), 73.09 (4) (c), 73.09 (5), 73.09 (6), 73.13 (2) (c), 77.51 (11d), 77.52 (11),
6 77.52 (18) (bm), 77.59 (3), 77.59 (7), 77.9961 (3), 78.65 (1), 139.096, 139.77 (3),
7 139.77 (4), 177.24 (2), 812.04 (2), 812.05 (1), 812.05 (2), 812.13 (1) and 812.39
8 (1); and **to create** 73.03 (73) and 77.59 (5r) of the statutes; **relating to:** creating
9 a penalty applicable to a seller that continues to collect sales tax erroneously
10 on a product after receiving two or more written notices that the product is not
11 taxable; certification of property assessors; use of social security numbers on
12 certain tax documents; electronic delivery of notices by the Department of

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1 Revenue; and the responsibility for fees and disbursements in garnishment
2 actions.

Analysis by the Legislative Reference Bureau

This bill makes various changes to laws administered by the Department of Revenue and to laws governing the responsibility for fees in garnishment actions.

Continued collection of sales tax on nontaxable products after notice

The bill provides that a seller that continues to collect sales tax erroneously on a product after receiving two or more written notices from DOR indicating that the product is not taxable is entitled to an adjustment or a refund of the tax collected only if the seller returns the tax and related interest to the buyers from whom the seller collected the tax or to DOR if the buyers cannot be located. A seller who fails to submit the tax and interest within 90 days after the date of the adjustment or refund is subject to a penalty equal to 25 percent of the tax and interest or, in the case of fraud, a penalty equal to the tax and interest. The penalty provided in the bill is the same as the penalty under current law for other instances when a seller claims an adjustment or a refund of sales tax but fails to submit the tax and interest to the buyer or to DOR.

Certification of property assessors

Under current law, DOR is responsible for certifying property assessors for purposes of property tax assessments. The current fee for a person to apply for an examination or for renewal of the person's certification is \$20. The bill provides that DOR may determine the amount of the examination and recertification fees.

Under current law, DOR may grant a temporary certification, in accordance with rules promulgated by DOR, that is valid until the results of the next certification examination are issued, but not for more than 100 days. The bill provides that a temporary certification is valid for 90 days.

Use of social security numbers on certain tax documents

Under current law, an employer must annually furnish a written statement to each employee that provides the employee with certain information, including the employee's social security number, the total amount of wages paid to the employee, and the total amount deducted and withheld from the employee's wages, if any. Under current law, the employer must provide a copy of that statement to DOR.

The bill provides that DOR may require that the written statement provided to an employee include a number other than the employee's social security number. However, the bill specifies that the copy provided to DOR still must contain the employee's social security number.

Electronic delivery of notices

The bill authorizes a taxpayer to opt in to receive electronically all applicable notices from DOR, instead of through personal service or hard copy mail delivery.

ASSEMBLY BILL 735***Disbursements and fees in a garnishment***

The bill permits the state or a political subdivision of the state that is a plaintiff (creditor) in a garnishment action, other than an action for the garnishment of earnings, to recover all necessary fees and disbursements related to the garnishment action from the debtor. Under current law, a creditor must pay a filing fee of \$20, a fee of \$3 to the garnishee (person who is indebted to the debtor of the creditor), and certain other costs, including service of process of the summons and complaint, related to commencing the garnishment action. Under current law, the amount the creditor may recover for fees and disbursements from the debtor is capped at \$40.

The bill also modifies current law to clarify that the \$3 garnishment payment fee imposed on a debtor in an action for the garnishment of earnings is not absorbed by the creditor, but, instead, received by the garnishee (employer).

For further information see the ***state and local*** 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.** 71.03 (2) (i) 3. of the statutes is amended to read:

2 71.03 (2) (i) 3. There has been ~~mailed~~ sent to either spouse, with respect to that
3 taxable year, a notice of adjustment under ss. 71.74 to 71.77 and the spouse, as to that
4 notice, files a petition for redetermination under subch. XIV, except that, if both
5 spouses request and the department consents, the election under par. (g) may be
6 made.

7 **SECTION 2.** 71.03 (4) (b) of the statutes is amended to read:

8 71.03 (4) (b) The department shall compute the tax on income reported by
9 persons making the election under par. (a) ~~shall be computed by the department of~~
10 ~~revenue.~~ After applying all known applicable credits, the department shall notify
11 the taxpayer ~~by mail~~ of the amount of taxes due or the amount of taxes to be refunded.

12 **SECTION 3.** 71.54 (4) of the statutes is amended to read:

13 71.54 (4) DEPARTMENT WILL COMPUTE CREDIT. The claimant is not required to
14 record on the claim the amount claimed. The department of revenue shall compute

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1 ~~the claim allowable to persons who do not record the amount shall be computed by~~
2 ~~the department, which, and the department of revenue shall notify the claimant by~~
3 ~~mail of the amount of the allowable claim.~~

4 **SECTION 4.** 71.65 (1) (a) 2. of the statutes is amended to read:

5 71.65 (1) (a) 2. The name of such the employee, and his or her the employee's
6 social security number, if any, or other number required by the department.

7 **SECTION 5.** 71.65 (2) (a) of the statutes is amended to read:

8 71.65 (2) (a) Every person required to deduct and withhold from an employee
9 under this subchapter shall furnish, in respect to remuneration paid by such the
10 person to such the employee during the calendar year, on or before January 31 of the
11 succeeding year, one copy of the statement under sub. (1), except that, if the
12 statement includes a number other than the employee's social security number, the
13 statement furnished shall include the employee's social security number.

14 **SECTION 6.** 71.71 (1) (a) 2. of the statutes is amended to read:

15 71.71 (1) (a) 2. The name of such the employee, and his or her the employee's
16 social security number, if any, or other number required by the department.

17 **SECTION 7.** 71.71 (2) of the statutes is amended to read:

18 71.71 (2) STATEMENT EMPLOYER MUST FILE. Every person required to deduct and
19 withhold from an employee under subch. X shall file, in respect to remuneration paid
20 by such the person to such the employee during the calendar year, on or before
21 January 31 of the succeeding year, one copy of the statement ~~referred to in~~ under sub.
22 (1), except that, if the statement includes a number other than the employee's social
23 security number, the statement filed shall include the employee's social security
24 number.

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1 **SECTION 8.** 71.715 (1) (a) 2. of the statutes, as created by 2017 Wisconsin Act
2 59, is amended to read:

3 71.715 (1) (a) 2. The name of the employee and the employee's social security
4 number, if any, or other number required by the department.

5 **SECTION 9.** 71.715 (2) of the statutes, as created by 2017 Wisconsin Act 59, is
6 amended to read:

7 71.715 (2) STATEMENT EMPLOYER MUST FILE. Every employer required to furnish
8 a statement under sub. (1) (a) shall file, with respect to the wages paid by the
9 employer to an employee as described in sub. (1) during the calendar year, on or
10 before January 31 of the succeeding year following the year in which the wages are
11 paid, one copy of the statement, except that, if the statement includes a number other
12 than the employee's social security number, the statement filed shall include the
13 employee's social security number.

14 **SECTION 10.** 71.74 (11) of the statutes is amended to read:

15 71.74 (11) NOTICE OF ADDITIONAL ASSESSMENT. The department shall notify the
16 taxpayer in writing of any additional assessment by office audit or field
17 investigation. ~~That~~ The department shall serve that notice shall be served as are
18 ~~circuit court summonses, or by registered mail, or by regular mail if the person~~
19 ~~assessed admits receipt or there is satisfactory evidence of receipt~~ provided in s.
20 73.03 (73). In the case of joint returns, notice of additional assessment may be a joint
21 notice, and service on one spouse is proper notice to both spouses. If the spouses have
22 different addresses at the time the department serves the notice of additional
23 assessment is served and if either spouse notifies the department of revenue in
24 writing of those addresses, the department shall serve a duplicate of the original
25 notice on the spouse who has the address other than the address to which the

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1 ~~department sent the~~ original notice was sent, if no request for a redetermination or
2 a petition for review has been commenced or finalized. For the spouse who did not
3 receive the original notice, redetermination and appeal rights begin upon the service
4 of a duplicate notice. If the taxpayer is a corporation and the department is unable
5 to serve that taxpayer ~~personally or by mail~~ as provided in s. 73.03 (73), the
6 department may serve the notice by publishing a class 3 notice, under ch. 985, in the
7 official state newspaper.

8 **SECTION 11.** 71.74 (14) of the statutes is amended to read:

9 71.74 (14) ADDITIONAL REMEDY TO COLLECT TAX. The department may also
10 proceed under s. 71.91 (5) for the collection of any additional assessment of income
11 or franchise taxes or surtaxes, after notice thereof has been given under sub. (11) and
12 before the same shall have become delinquent, when it the department has
13 reasonable grounds to believe that the collection of such additional assessment will
14 be jeopardized by delay. In such cases, the department shall give notice of the
15 intention to so proceed ~~shall be given by registered mail to the taxpayer~~ as provided
16 in s. 73.03 (73), and the warrant of the department shall not issue if the taxpayer
17 within 10 days after such notice furnishes a bond in such amount, not exceeding
18 double the amount of the tax, and with such sureties as the department shall
19 approve, conditioned upon the payment of so much of the additional taxes as shall
20 finally be determined to be due, together with interest thereon as provided by s. 71.82
21 (1) (a). Nothing in this subsection ~~shall affect~~ affects the review of additional
22 assessments provided by ss. 71.88 (1) (a) and (2) (a), 71.89 (2), 73.01, and 73.015, and
23 any amounts collected under this subsection shall be deposited with the department
24 and disbursed after final determination of the taxes as are amounts deposited under
25 s. 71.90 (2).

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1 **SECTION 12.** 71.80 (2) of the statutes is amended to read:

2 71.80 (2) NOTICE TO TAXPAYER BY DEPARTMENT. The department shall notify each
3 taxpayer ~~by mail~~ of the amount of income or franchise taxes assessed against the
4 taxpayer and of the date when the taxes become delinquent.

5 **SECTION 13.** 71.80 (12) (a) 2. of the statutes is amended to read:

6 71.80 (12) (a) 2. A signification of the nonresident's agreement that any notice,
7 order, pleading, or process described in subd. 1. that is so served ~~shall be~~ is of the
8 same legal force and validity as if served on the nonresident ~~personally~~, or on the
9 nonresident's personal representative.

10 **SECTION 14.** 71.80 (12) (b) 2. of the statutes is amended to read:

11 71.80 (12) (b) 2. A signification of ~~that~~ the person's agreement that any notice,
12 order, pleading, or process described in subd. 1. that is so served ~~shall be~~ is of the
13 same legal force and validity as if served on ~~that~~ the person ~~personally~~, or ~~upon that~~
14 on the person's personal representative.

15 **SECTION 15.** 71.80 (12) (c) 2. a. of the statutes is amended to read:

16 71.80 (12) (c) 2. a. Within 10 days of completion of service, notice of the service
17 and a copy of the served notice, order, pleading, or process are sent ~~by mail~~ by the
18 state department, officer, or agency making the service to the person, or ~~that~~ the
19 person's personal representative, at ~~that~~ the person's last-known address.

20 **SECTION 16.** 71.80 (16) (b) of the statutes is amended to read:

21 71.80 (16) (b) A construction contractor required to file a surety bond under par.
22 (a) may, in lieu of such requirement, but subject to approval by the department,
23 deposit with the secretary of administration an amount of cash equal to the face of
24 the bond that would otherwise be required. If an offer to deposit is made, the
25 department shall issue a certificate to the secretary of administration authorizing

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1 said the secretary to accept payment of such moneys and to give ~~his or her~~ the
2 secretary's receipt therefor. A copy of such certificate shall be mailed sent to the
3 contractor who shall, within the time fixed by the department, pay such amount to
4 the secretary of administration. A copy of the receipt of the secretary of
5 administration shall be filed with the department. Upon final determination by the
6 department of such contractor's liability for state income or franchise taxes, required
7 unemployment insurance contributions, sales and use taxes, and income taxes
8 withheld from wages of employees, interest and penalties, by reason of such contract
9 or contracts, the department shall certify to the secretary of administration the
10 amount of taxes, penalties, and interest as finally determined, shall instruct the
11 secretary of administration as to the proper distribution of such amount, and shall
12 state the amount, if any, to be refunded to such contractor. The secretary of
13 administration shall make the payments directed by such certificate within 30 days
14 after receipt thereof. Amounts refunded to the contractor ~~shall be~~ are without
15 interest.

16 **SECTION 17.** 71.91 (6) (c) 2. of the statutes is amended to read:

17 71.91 (6) (c) 2. Levying upon a life insurance or endowment contract issued by
18 a 3rd person, without necessity for the surrender of the contract document, is a
19 demand by the department for payment of the amount under subd. 3. and for the
20 exercise of the right of the person against whom the tax is assessed to an advance of
21 that amount. The person who issued the contract shall pay over that amount within
22 90 days after the service of the notice of the levy. That notice shall include a
23 certification by the department that a copy of that notice has been mailed sent to the
24 person against whom the tax is assessed at that person's last-known address.

25 **SECTION 18.** 71.91 (6) (f) 1. of the statutes is amended to read:

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1 71.91 (6) (f) 1. As soon as practicable after obtaining property, the department
2 shall notify, in the manner prescribed by the department, the owner of any real or
3 personal property, and, at the possessor's request, the possessor of any personal
4 property, obtained by the department under this subsection. ~~That~~ The department
5 may leave that notice ~~may be left~~ at the person's usual place of residence or business.
6 If the owner cannot be located or has no dwelling or place of business in this state,
7 or if the property is obtained as a result of a continuous levy on commissions, wages,
8 or salaries, the department may mail send a notice to the owner's last-known
9 address. That notice shall specify the sum demanded and shall contain, in the case
10 of personal property, an account of the property obtained and, in the case of real
11 property, a description with reasonable certainty of the property seized.

12 **SECTION 19.** 71.91 (7) (b) of the statutes is amended to read:

13 71.91 (7) (b) The department of revenue may give notice to any employer
14 deriving income having a taxable situs in this state (regardless of whether any such
15 income is exempt from taxation) to the effect that an employee of such the employer
16 is delinquent in a certain amount with respect to state taxes, including penalties,
17 interest, and costs. ~~Such notice may be served by mail or by delivery by an employee~~
18 ~~of the department of revenue.~~ Upon receipt of such the notice of delinquency, the
19 employer shall withhold from compensation due, or to become due to the employee,
20 the total amount shown by the notice. The department of revenue may direct the
21 employer to withhold part of the amount due the employee each pay period, until the
22 total amount as shown by the notice, plus interest, has been withheld. The employer
23 may not withhold more than 25 percent of the compensation due ~~any~~ the employee
24 for any one pay period, except that, if the employee leaves the employ of the employer
25 or gives notice of ~~his or her~~ the employee's intention to do so, or is discharged for any

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1 reason, the employer shall withhold the entire amount otherwise payable to ~~such~~ the
2 employee, or so much thereof as may be necessary to equal the unwithheld balance
3 of the amount shown in the notice of delinquency, plus delinquent interest. In
4 crediting amounts withheld against delinquent taxes of an employee, the
5 department of revenue shall apply amounts withheld in the following order: costs,
6 penalties, delinquent interest, delinquent tax. The “compensation due” ~~any~~ an
7 employee for purposes of determining the 25 percent maximum withholding for any
8 one pay period shall include all wages, salaries, and fees constituting income,
9 including wages, salaries, income advances, or other consideration paid for future
10 services, when paid to an employee, less amounts payable pursuant to a garnishment
11 action with respect to which the employer was served prior to being served with the
12 notice of delinquency and any amounts covered by any irrevocable and previously
13 effective assignment of wages, of which amounts and the facts relating to such
14 assignment the employer shall give notice to the department of revenue within 10
15 days after service of the notice of delinquency.

16 **SECTION 20.** 71.91 (7) (h) of the statutes is amended to read:

17 71.91 (7) (h) The department of revenue may, by written notice served
18 ~~personally or by mail~~, require any employer, as defined in s. 71.63 (3), to withhold
19 from the compensation due or to become due to any entertainer or entertainment
20 corporation the amount of any delinquent state taxes, including costs, penalties, and
21 interest, shown by the notice. The employer shall send the money withheld to the
22 department of revenue on or before the last day of the month after the month during
23 which an amount was withheld.

24 **SECTION 21.** 73.03 (73) of the statutes is created to read:

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1 73.03 (73) (a) To serve notice in any of the following ways, unless otherwise
2 provided by law:

3 1. By serving notice as a circuit court summons is served.

4 2. By certified or registered mail.

5 3. By regular mail, if the intended recipient admits receipt or there is
6 satisfactory evidence of receipt.

7 4. By electronic transmission if, before the person receives the electronic
8 transmission, the intended recipient consents to receiving such notices
9 electronically.

10 (b) Any notice transmitted by the department under par. (a) 4. is considered to
11 be received by the intended recipient on the date that the department electronically
12 transmits the information to the person or electronically notifies the person that the
13 information is available to be accessed by the person. Department records of
14 electronic transmission shall constitute appropriate and sufficient proof of delivery
15 and be admissible in any action or proceeding.

16 (c) For purposes of this subsection, if the intended recipient has appointed
17 another person or entity to act on the intended recipient's behalf as its agent under
18 a power of attorney, then service upon the agent constitutes service upon the
19 intended recipient.

20 **SECTION 22.** 73.0301 (2) (b) 1. b. of the statutes is amended to read:

21 73.0301 (2) (b) 1. b. ~~Mail~~ Send a notice of suspension, revocation, or denial
22 under subd. 1. a. to the license holder or applicant. The notice shall include a
23 statement of the facts that warrant the suspension, revocation, or denial and a
24 statement that the license holder or applicant may, within 30 days after the date on
25 which the notice of denial, suspension, or revocation is ~~mailed~~ sent, file a written

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1 request with the department of revenue to have the certification of tax delinquency
2 on which the suspension, revocation, or denial is based reviewed at a hearing under
3 sub. (5) (a). With respect to a license granted by a credentialing board, the
4 department of safety and professional services shall ~~mail~~ send a notice under this
5 subd. 1. b. With respect to a license to practice law, the department of revenue shall
6 ~~mail~~ send a notice under this subd. 1. b., and the notice shall indicate that the license
7 holder or applicant may request a hearing under sub. (5) (a) and (am) and that the
8 department of revenue shall submit a certificate of delinquency to suspend, revoke,
9 or deny a license to practice law to the supreme court after the license holder or
10 applicant has exhausted his or her remedies under sub. (5) (a) and (am) or has failed
11 to make use of such remedies. A notice sent to a person who holds a license to practice
12 law or who is an applicant for a license to practice law shall also indicate that the
13 department of revenue may not submit a certificate of delinquency to the supreme
14 court if the license holder or applicant pays the delinquent tax in full or enters into
15 an agreement with the department of revenue to satisfy the delinquency.

16 **SECTION 23.** 73.0302 (2) of the statutes is amended to read:

17 73.0302 (2) If the department of revenue denies an application or revokes a
18 certificate under sub. (1), the department shall ~~mail~~ send a notice of denial or
19 revocation to the applicant or certificate holder. The notice shall include a statement
20 of the facts that warrant the denial or revocation and a statement that the applicant
21 or certificate holder may, within 30 days after the date on which the notice of denial
22 or revocation is ~~mailed~~ sent, file a written request with the department to have the
23 determination that he or she is liable for delinquent taxes reviewed at a hearing
24 under s. 73.0301 (5) (a).

25 **SECTION 24.** 73.09 (4) (c) of the statutes is amended to read:

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1 73.09 (4) (c) Recertification is contingent upon submission of an application for
2 renewal, at least 60 days before the expiration date of the current certificate,
3 attesting to the completion of the requirements specified in par. (b). ~~Persons~~ A person
4 applying for renewal on the basis of attendance at the meetings called by the
5 department of revenue under s. 73.06 (1) and by meeting continuing education
6 requirements shall submit a \$20 recertification fee determined by the department
7 of revenue with ~~their applications~~ the person's application.

8 **SECTION 25.** 73.09 (5) of the statutes is amended to read:

9 73.09 (5) EXAMINATIONS. As provided in subs. (1) and (2), the department of
10 revenue, ~~assisted by the bureau of merit recruitment and selection in the department~~
11 ~~of administration~~, shall prepare and administer examinations for each level of
12 certification. ~~Persons~~ A person applying for an examination under this subsection
13 shall submit ~~a \$20~~ an examination fee determined by the department of revenue
14 with ~~their~~ the person's application. ~~Certification~~ The department of revenue shall
15 ~~be granted~~ grant certification to each person who passes the examination for that
16 level.

17 **SECTION 26.** 73.09 (6) of the statutes is amended to read:

18 73.09 (6) TEMPORARY CERTIFICATION. As provided in subs. (1) and (2), the
19 department of revenue shall promulgate rules for the temporary certification of the
20 first level of certification and designate the functions that ~~may be performed by such~~
21 ~~persons.~~ An those persons may perform. The department of revenue may grant an
22 individual ~~may be granted one~~ a temporary certification, that is valid until the
23 ~~results of the next certification examination are issued, but not for more than 100~~ 90
24 days.

25 **SECTION 27.** 73.13 (2) (c) of the statutes is amended to read:

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1 73.13 (2) (c) If within 3 years from either the date of the order under par. (b)
2 or the date of the final payment according to a payment schedule as determined
3 under par. (b), whichever is later, the department of revenue ascertains that the
4 taxpayer has an income or owns property sufficient to enable the taxpayer to pay the
5 unpaid portion of the principal amount of the taxes due, including the costs,
6 penalties, and interest recorded under par. (b), the department shall reopen the order
7 under par. (b) and order the taxpayer to pay in full the unpaid portion of the principal
8 amount of the taxes due, including the costs, penalties, and interest recorded under
9 par. (b). Before the entry of the order for payment, the department of revenue shall
10 send a written notice to the taxpayer, ~~by certified mail~~, advising the taxpayer of the
11 department's intention to reopen the order under par. (b) and fixing a time and place
12 for the appearance of the taxpayer, if the taxpayer desires a hearing. If the
13 department of revenue determines that the taxpayer is able to pay the unpaid
14 portion of the principal amount of the taxes due, including the costs, penalties, and
15 interest recorded under par. (b), the department shall enter the order for payment
16 in full. The unpaid portion of the principal amount of the taxes due, including the
17 costs, penalties, and interest recorded under par. (b), ~~shall be~~ are due and payable
18 immediately upon entry of the order for payment in full and ~~shall thereafter be~~ are
19 subject to the interest under s. 71.82 (2), as that subsection applies to delinquent
20 income and franchise taxes under s. 71.82, and to the delinquent account fee under
21 s. 73.03 (33m).

22 **SECTION 28.** 77.51 (11d) of the statutes is amended to read:

23 77.51 (11d) For purposes of subs. (1ag), (1f), (3pf), and (9p) and ss. 77.52 (20)
24 and (21), 77.522, ~~and~~ 77.54 (51), (52), and (60), ~~and 77.59 (5r)~~, "product" includes

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1 tangible personal property, and items, property, and goods under s. 77.52 (1) (b), (c),
2 and (d), and services.

3 **SECTION 29.** 77.52 (11) of the statutes is amended to read:

4 77.52 (11) If any person fails to comply with any provision of this subchapter
5 relating to the sales tax or any rule of the department relating to the sales tax
6 adopted under this subchapter, is delinquent in respect to any tax imposed by the
7 department or fails timely to file any return or report in respect to any tax under ch.
8 71, 72, 76, 77, 78, or 139 after having been requested to file that return or report, the
9 department upon hearing, after giving the person 10 days' notice in writing
10 specifying the time and place of hearing and requiring the person to show cause why
11 the permit should not be revoked or suspended, may revoke or suspend any one or
12 more of the permits held by the person. The department shall give to the person
13 written notice of the suspension or revocation of any of the permits. The notices
14 required in this subsection may be served ~~personally or by mail in the manner~~
15 ~~prescribed for service of notice of a deficiency determination~~ as provided in s. 73.03
16 (73). If the department suspends or revokes a permanent permit under this
17 subsection, ~~it the department~~ may grant a temporary permit that is valid for one
18 month and may then grant additional temporary permits if the person pays all
19 amounts owed under this chapter for the month for which the previous temporary
20 permit was issued. ~~Persons who receive~~ A person that receives a temporary permit
21 ~~waive~~ waives the notice requirement under s. 77.61 (2). The department shall ~~may~~
22 not issue a new permanent permit after the revocation of a permit unless ~~it the~~
23 department is satisfied that the former holder of the permit will comply with the
24 provisions of this subchapter, the rules of the department relating to the sales tax,
25 and the provisions relating to other taxes administered by the department.

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1 **SECTION 30.** 77.52 (18) (bm) of the statutes is amended to read:

2 77.52 (18) (bm) If the purchaser of a stock of goods fails to withhold from the
3 purchase price as required, the purchaser becomes personally liable for the payment
4 of the amount required to be withheld by the purchaser to the extent of the purchase
5 price valued in money. Within 60 days after receiving a written request from the
6 purchaser for a certificate, or within 60 days from the date the former owner's records
7 are made available for audit, whichever period expires later, but in any event not
8 later than 90 days after receiving the request, the department shall either issue the
9 certificate or ~~mail~~ send notice to the purchaser at the purchaser's address as it
10 appears on the records of the department of the amount that must be paid as a
11 condition of issuing the certificate. Failure of the department to ~~mail~~ send the notice
12 ~~will release~~ releases the purchaser from any further obligation to withhold the
13 purchase price as above provided. The obligation of the successor may be enforced
14 within 4 years of the time the retailer sells out the retailer's business or stock of goods
15 or at the time that the determination against the retailer becomes final, whichever
16 event occurs later.

17 **SECTION 31.** 77.59 (3) of the statutes is amended to read:

18 77.59 (3) ~~No~~ The department may not make a determination of the tax liability
19 of a person ~~may be made~~ unless the department gives written notice of the
20 determination ~~is given~~ to the person within 4 years after the due date of the person's
21 Wisconsin income or franchise tax return that corresponds to the date the sale or
22 purchase was completed or, if exempt, within 4 years of the 15th day of the 4th month
23 of the year following the close of the calendar or fiscal year that corresponds to the
24 date the sale or purchase was completed; within 4 years of the dissolution of a
25 corporation; or within 4 years of the date any sales and use tax return required to be

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1 filed for any period in that year was filed, whichever is later. The notice required
2 under this ~~paragraph~~ subsection shall specify whether the determination is an office
3 audit determination or a field audit determination, and ~~it~~ the notice shall be in
4 writing. If the department is unable to obtain service ~~by mail as provided in s. 73.03~~
5 (73), publication of ~~it~~ the notice as a class 3 notice, under ch. 985, ~~shall be~~ is
6 considered service of notice in any case where notice is required under this
7 subchapter.

8 **SECTION 32.** 77.59 (5r) of the statutes is created to read:

9 77.59 (5r) A seller that continues to collect tax erroneously on a product after
10 receiving 2 or more written notices from the department indicating that the product
11 is not taxable is entitled to an adjustment or refund of the tax collected only if the
12 seller returns the tax and related interest to the buyers from whom the seller
13 collected the tax. The seller shall submit the tax and related interest to the buyers,
14 or to the department if the seller can not locate the buyers, no later than 90 days after
15 the date of the adjustment or refund. If the seller does not submit the tax and related
16 interest to the buyers or to the department by the end of the 90-day period, the seller
17 is subject to the penalties described in sub. (5m).

18 **SECTION 33.** 77.59 (7) of the statutes is amended to read:

19 77.59 (7) If the department believes that the collection of any tax imposed by
20 this subchapter will be jeopardized by delay, ~~it~~ the department shall notify the person
21 determined to owe the tax of ~~its~~ the department's intention to proceed under s. 71.91
22 (5) for collection of the amount determined to be owing, including penalties and
23 interest. ~~Such~~ The department shall serve the notice shall be by certified or
24 registered mail or by personal service as provided in s. 73.03 (73), and the warrant
25 of the department shall not issue if the person, within 10 days after such notice,

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1 furnishes a bond in such amount not exceeding double the amount determined to be
2 owing and with such sureties as the department approves, conditioned upon the
3 payment of so much of the taxes, interest, and penalties as shall finally be
4 determined to be due. Nothing in this subsection ~~shall affect~~ affects the review of
5 determinations of tax as provided in this subchapter, and any amounts collected
6 under this subsection shall be deposited with the department and disbursed after
7 final determination of the taxes as are amounts deposited under ss. 71.89 (1) and
8 71.90 (2).

9 **SECTION 34.** 77.9961 (3) of the statutes is amended to read:

10 77.9961 (3) The department shall ~~mail~~ send to each dry cleaning facility of
11 which it ~~the department~~ is aware a form on which to apply for a license under this
12 section.

13 **SECTION 35.** 78.65 (1) of the statutes is amended to read:

14 78.65 (1) If a general aviation fuel licensee or licensee under s. 78.09 or 78.47
15 violates any provision of this chapter and the department deems good cause exists
16 for suspension or revocation by reason of such violation, it ~~the department~~ may
17 suspend such person's license, or, after a hearing of the charges is held, it may revoke
18 such license. ~~No~~ The department may not suspend a license may be suspended
19 unless the department has notified the holder of the license ~~has been notified~~ of a
20 hearing to be held on the charges, and ~~no~~ the department may not revoke a license
21 ~~may be revoked~~ until after the department has notified the holder of the license ~~has~~
22 ~~been notified~~ of a hearing and has ~~been~~ afforded the holder an opportunity to appear
23 and testify. The department shall notify the licensee in writing of the time and place
24 a hearing of the charges shall be held. The notice shall contain a statement of the
25 alleged violation, and shall be served upon the licensee at least 10 days prior to the

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1 hearing, ~~either by personal delivery to the licensee, or by mailing by registered mail~~
2 ~~to the address of the licensee as shown in the application.~~ At the time and place fixed
3 in the notice, the department shall proceed to a hearing of the charges, and shall
4 afford the licensee ~~shall be afforded~~ an opportunity to present in person or by counsel
5 statements, testimony, evidence, and argument pertinent to the charges or to any
6 defense thereto. The department may continue the hearing from time to time but not
7 more than 60 days. After the hearing, the department shall rescind the order of
8 suspension, if any, and for good cause shown shall either suspend the license for a
9 period of time or revoke the license.

10 **SECTION 36.** 139.096 of the statutes is amended to read:

11 **139.096 Failure to file.** If any taxpayer required to file any return fails to do
12 so within the time prescribed, the taxpayer shall, on the written demand of the
13 department, file the return within 20 days after ~~mailing~~ the department sends the
14 demand and at the same time pay the tax due on its basis. If the taxpayer fails within
15 that time to file the return, the department shall prepare the return from its the
16 department's own knowledge and from the information that ~~it~~ the department
17 obtains and on that basis shall assess a tax, ~~which~~ that the taxpayer shall be paid
18 pay within 10 days after the department has mailed sends to the taxpayer a written
19 notice of the amount and a demand for its payment. In any action or proceeding in
20 respect to the assessment, the taxpayer ~~shall have~~ has the burden of establishing the
21 incorrectness or invalidity of any return or assessment made by the department
22 because of the failure of the taxpayer to file a return.

23 **SECTION 37.** 139.77 (3) of the statutes is amended to read:

24 139.77 (3) If, within 60 days after the ~~mailing of~~ the department sends notice
25 of the proposed assessment, the taxpayer files a protest to the proposed assessment

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1 and requests a hearing on it, the department shall give notice to the taxpayer of the
2 time and place fixed for the hearing, shall hold a hearing on the protest, and shall
3 issue a final assessment to the taxpayer for the amount found to be due as a result
4 of the hearing. If the taxpayer does not file a protest is not filed within 60 days, the
5 department shall issue a final assessment to the taxpayer. In any action or
6 proceeding in respect to the proposed assessment, the taxpayer shall have has the
7 burden of establishing the incorrectness or invalidity of any final assessment made
8 by the department.

9 **SECTION 38.** 139.77 (4) of the statutes is amended to read:

10 139.77 (4) If any taxpayer required to file any return fails to do so within the
11 time prescribed, the taxpayer shall, on the written demand of the department, file
12 the return within 20 days after the mailing of it department sends the demand and
13 at the same time pay the tax due on its basis. If the taxpayer fails within that time
14 to file the return, the department shall prepare the return from its the department's
15 own knowledge and from the information that it the department obtains and on that
16 basis shall assess a tax, ~~which~~ that the taxpayer shall be paid pay within 10 days
17 after the department ~~has mailed~~ sends to the taxpayer a written notice of the amount
18 and a demand for its payment. In any action or proceeding in respect to the
19 assessment, the taxpayer shall have has the burden of establishing the incorrectness
20 or invalidity of any return or assessment made by the department because of the
21 failure of the taxpayer to make a return.

22 **SECTION 39.** 177.24 (2) of the statutes is amended to read:

23 177.24 (2) The administrator shall consider each claim within 90 days after it
24 is filed and may refer any claim to the attorney general for an opinion. For each claim
25 referred, the attorney general shall advise the administrator either to allow it or to

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1 deny it in whole or in part. The administrator shall give written notice to the
2 claimant if the claim is denied in whole or in part. The notice shall be ~~given by~~
3 ~~mailing it~~ sent to the last address, if any, stated in the claim as the address to which
4 notices are to be sent. If no address for notices is stated in the claim, the notice shall
5 be ~~mailed~~ sent to the last address, if any, stated in the claim as the address of the
6 claimant. No notice of denial need be given if the claim fails to state either the last
7 address to which notices are to be sent or the address of the claimant.

8 **SECTION 40.** 812.04 (2) of the statutes is amended to read:

9 812.04 (2) The garnishee summons shall be substantially in the following form:

10 STATE OF WISCONSIN

11 COURT

12 COUNTY

13 A. B., Plaintiff

14 vs.

15 C. D., Defendant

16 and

17 E. F., Garnishee

18 The State of Wisconsin, to the garnishee:

19 You are hereby summoned, as garnishee of the defendant, C. D., and required,
20 within 20 days after the service of this summons and the annexed complaint upon
21 you, exclusive of the day of service, to answer, whether you are indebted to or have
22 in your possession or under your control any property belonging to the defendant.

23 IF YOU ARE INDEBTED TO THE DEFENDANT FOR PAYMENT FOR THE
24 SALE OF AGRICULTURAL PRODUCTS, YOU ARE ORDERED TO PAY THE
25 PRESCRIBED AMOUNT TO THE DEFENDANT. YOU ARE ORDERED TO

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1 RETAIN FROM THE BALANCE THE AMOUNT OF THE PLAINTIFF'S CLAIM
2 AND DISBURSEMENTS, AS STATED IN THE ANNEXED COMPLAINT
3 PENDING THE FURTHER ORDER OF THE COURT. ANY EXCESS
4 INDEBTEDNESS SHALL NOT BE SUBJECT TO THE GARNISHMENT. IF YOU
5 HAVE PROPERTY BELONGING TO THE DEFENDANT AND THE AMOUNT OF
6 INDEBTEDNESS RETAINED IS LESS THAN THE AMOUNT CLAIMED AND
7 DISBURSEMENTS, YOU ARE TO RETAIN THE PROPERTY PENDING THE
8 FURTHER ORDER OF THE COURT, EXCEPT AS PROVIDED IN SECTION
9 812.18 (3) OF THE WISCONSIN STATUTES. THE AMOUNT RETAINED BY YOU
10 FOR THE PLAINTIFF'S DISBURSEMENTS MAY NOT EXCEED \$40, EXCEPT
11 THAT IF THE PLAINTIFF IS THE STATE OR A POLITICAL SUBDIVISION OF
12 THE STATE YOU SHALL RETAIN AS DISBURSEMENTS TO THE PLAINTIFF
13 THE FULL AMOUNT OF NECESSARY DISBURSEMENTS AND FEES
14 REQUESTED BY THE PLAINTIFF AS ALLOWED UNDER SECTION 814.04 (2)
15 OF THE WISCONSIN STATUTES.

16 You are further required to serve a copy of your answer to the garnishee
17 complaint on the undersigned attorney and to file your original answer with the clerk
18 of this court, within the 20-day period. In case of your failure to answer, judgment
19 will be entered against you for the amount of plaintiff's judgment against the
20 defendant and costs, of which the defendant will also take notice.

21 If the property which is the subject of this garnishment action is the proceeds
22 from the sale of crops, livestock, dairy products or another product grown or produced
23 by a person or by his or her minor children, you must pay over to the principal
24 defendant the appropriate amount under section 812.18 (2m) (b) of the Wisconsin
25 Statutes.

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1 Dated this day of, (year)

2 Clerk of Court

3 (Seal)

4 Attorney for Plaintiff:

5

6 P. O. Address

7

8

9 **SECTION 41.** 812.05 (1) of the statutes is amended to read:

10 812.05 (1) The garnishee complaint in a garnishment action before judgment
11 must allege the existence of one of the grounds for garnishment mentioned in s.
12 812.02 (1) (a), the amount of the plaintiff’s claim against the defendant and
13 disbursements, ~~not to exceed \$40~~, above all offsets, known to the plaintiff, and that
14 plaintiff believes that the named garnishee is indebted to or has property in his or
15 her possession or under his or her control, other than earnings, as defined under s.
16 812.30 (7), belonging to the defendant (naming him or her) and that the indebtedness
17 or property is, to the best of plaintiff’s knowledge and belief, not exempt from
18 execution. Plaintiff’s disbursements may not exceed \$40, except if the plaintiff is the
19 state or a political subdivision of the state, the plaintiff is allowed all the necessary
20 disbursements and fees allowed by law as specified in s. 814.04 (2).

21 **SECTION 42.** 812.05 (2) of the statutes is amended to read:

22 812.05 (2) The garnishee complaint in a garnishment action after judgment
23 must allege the existence of the grounds for garnishment mentioned in s. 812.02 (1)
24 (b), and the name and location of the court, case number, if any, date of entry and
25 amount of the judgment on which the garnishment action is based, the amount of the

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1 plaintiff's claim against the defendant and disbursements, ~~not to exceed \$40~~, above
2 all offsets known to the plaintiff, and that plaintiff believes that the named garnishee
3 is indebted to or has property in his or her possession or under his or her control
4 belonging to the defendant (naming him or her) and that the indebtedness or
5 property is, to the best of plaintiff's knowledge and belief, not exempt from execution.
6 Plaintiff's disbursements may not exceed \$40, except if the plaintiff is the state or
7 a political subdivision of the state, the plaintiff is allowed all the necessary
8 disbursements and fees allowed by law as specified in s. 814.04 (2).

9 **SECTION 43.** 812.13 (1) of the statutes is amended to read:

10 812.13 (1) If the answer shows a debt due to the defendant, the garnishee may
11 pay the debt or an amount sufficient to cover the plaintiff's claim, as stated in the
12 garnishee complaint and disbursements, ~~not to exceed \$40~~, to the clerk of the court.
13 Plaintiff's disbursements may not exceed \$40, except if the plaintiff is the state or
14 a political subdivision of the state, the plaintiff is allowed all the necessary
15 disbursements and fees allowed by law as specified in s. 814.04 (2). If, prior to so
16 ~~doing~~ paying the debt or an amount sufficient to cover the plaintiff's claim, the
17 plaintiff in writing requests the garnishee to pay the sum to the clerk, the garnishee
18 shall, within 5 days after receipt of the request, pay the sum to the clerk. The clerk
19 shall give a receipt for payment to the garnishee. The payment shall discharge the
20 garnishee of all liability for the amount paid.

21 **SECTION 44.** 812.39 (1) of the statutes is amended to read:

22 812.39 (1) Between 5 and 10 business days after the payday of each pay period
23 in which the debtor's earnings are subject to the earnings garnishment, the
24 garnishee shall pay the creditor that portion of the debtor's nonexempt disposable
25 earnings to which the creditor is entitled, minus the fee under s. 812.33 (2). The

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1 creditor shall apply the actual amount received from the garnishee to the unsatisfied
2 civil judgment.

3 **SECTION 45. Initial applicability.**

4 (1) TEMPORARY CERTIFICATION OF PROPERTY ASSESSORS. The treatment of section
5 73.09 (6) of the statutes first applies to a temporary certification granted on the
6 effective date of this subsection.

7 (2) CONTINUED COLLECTION OF SALES TAX AFTER NOTICE. The treatment of section
8 77.59 (5r) of the statutes first applies to a seller that receives an adjustment or a
9 refund described in section 77.59 (5r) of the statutes on the effective date of this
10 subsection.

11 (3) DISBURSEMENTS IN A GARNISHMENT OTHER THAN AN EARNINGS GARNISHMENT.
12 The treatment of sections 812.04 (2), 812.05 (1) and (2), and 812.13 (1) of the statutes
13 first applies to fees and disbursements incurred by a plaintiff in a garnishment
14 action commenced under subchapter I of chapter 812 of the statutes on the effective
15 date of this subsection.

16 (4) GARNISHEE FEES IN AN EARNINGS GARNISHMENT. The treatment of section
17 812.39 (1) of the statutes first applies to a garnishee who makes a payment to a
18 creditor on the effective date of this subsection.

19 (END)