



State of Wisconsin
1999 - 2000 LEGISLATURE

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**SENATE AMENDMENT 2,
TO 1999 SENATE BILL 346**

March 8, 2000 - Offered by Senator WIRCH.

1 At the locations indicated, amend the bill as follows:

2 **1.** Page 1, line 10: after "taxes," insert "payment schedules for delinquent
3 taxpayers who enter into a compromise,".

4 **2.** Page 4, line 14: delete the material beginning with "A" and ending with "(e),
5 a" on line 15 and substitute "A".

6 **3.** Page 4, line 20: delete that line and substitute:
7 "71.10 (6) (b) *Separate returns.* A spouse filing".

8 **4.** Page 5, line 14: delete that line and substitute:
9 "71.10 (6m) (a) A formerly married or remarried".

10 **5.** Page 6, line 19: delete that line and substitute:

11 "SECTION 12c. 71.80 (19) (c) of the statutes is amended to read:

12 71.80 (19) (c) *Inapplicability to computation of amount.* Paragraph Except at
13 the request of the department, paragraph (a) does not apply to items which must be

1 taken into account in making the computations necessary to determine the total
2 amount required to be shown on a form, statement or other document but applies
3 only to such final amount.”.

4 **6.** Page 7, line 8: after that line insert:

5 “**SECTION 13m.** 71.92 (3) of the statutes is amended to read:

6 71.92 (3) Any taxpayer may petition the department of revenue to compromise
7 his or her delinquent income or franchise taxes including the costs, penalties and
8 interest. ~~Such~~ The petition shall set forth a sworn statement of the taxpayer and
9 shall be in ~~such~~ a form as ~~that~~ the department shall ~~prescribe~~ prescribes and the
10 department may examine the petitioner under oath concerning the matter. If the
11 department finds that the taxpayer is unable to pay the taxes, costs, penalties and
12 interest in full, it shall determine the amount the taxpayer is able to pay and shall
13 enter an order reducing such taxes, costs, penalties and interest in accordance with
14 ~~such~~ the determination. ~~Such~~ The order shall provide that ~~such~~ the compromise
15 ~~shall be, if paid in a lump sum, is~~ effective only if paid within 10 days or the order
16 shall provide that the compromise is effective if paid within one year if the
17 department agrees to set up a payment schedule. The department or its collection
18 agents upon receipt of ~~such~~ the order shall accept payment in accordance with the
19 order. Upon payment of the total amount due under the order, the department shall
20 credit the unpaid portion of the principal amount of such taxes and make appropriate
21 record of the unpaid amount of penalties, costs, and interest accrued to the date of
22 ~~such~~ the order. If within 3 years of the date of ~~such~~ the compromise order or the date
23 of a final payment under a payment schedule, whichever is later, the department
24 ~~shall ascertain~~ ascertains that the taxpayer has an income or property sufficient to

1 enable the taxpayer to pay the remainder of the tax including costs, penalty and
2 interest the department shall reopen said the matter and order the payment in full
3 of such taxes, costs, penalties and interest. Before the entry of such the order a notice
4 shall be given to the taxpayer in writing advising of the intention of the department
5 of revenue to reopen such the matter and fixing a time and place for the appearance
6 of the taxpayer if the taxpayer desires a hearing. Upon entry of such the order the
7 department of revenue shall make an appropriate record of the principal amount of
8 such the taxes, penalties, costs and interest ordered to be paid and such taxes shall
9 be immediately due and payable and shall thereafter be subject to the interest
10 provided by s. 71.82 (2), and the department shall immediately proceed to collect the
11 same together with the unpaid portion of penalty, costs, and interest accrued to the
12 date of the compromise order.”.

13

(END)