



## WISCONSIN LEGISLATIVE COUNCIL AMENDMENT MEMO

**2017 Assembly Bill 735**

**Assembly  
Amendments 1 and 2**

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### **2017 ASSEMBLY BILL 735**

Assembly Bill 735 makes several changes to laws administered by the Department of Revenue (DOR), including revision to procedures governing a seller's erroneous collection of sales tax, certification of property assessors, use of Social Security numbers on certain tax documents, electronic delivery of notices, and collection of disbursements and fees in garnishment actions.

### **ASSEMBLY AMENDMENT 1**

With respect to treatment of disbursements and fees in garnishment actions, current law caps at \$40 the amount a creditor may recover for fees and disbursements in a non-earnings garnishment action. The bill specifies that this cap does not apply to a creditor that is the state or a political subdivision of the state. Additionally, in actions for earnings garnishment, the bill clarifies that the garnishment payment fee is not absorbed by the creditor but instead received by the employer-garnishee.

Assembly Amendment 1 removes the provisions relating to garnishment actions from the bill.

### **ASSEMBLY AMENDMENT 2**

With respect to certification of property assessors, the bill deletes the \$20 examination and renewal fees and instead specifies that DOR may determine the amount of the fees. The bill also deletes a provision relating to provision of property assessor examination assistance to DOR from the Bureau of Merit Recruitment and Selection in the Department of Administration.

Assembly Amendment 2 revises the bill to retain the \$20 examination and renewal fees provided under current law.

**BILL HISTORY**

On January 11, 2018, the Assembly Committee on Ways and Means recommended adoption of Assembly Amendments 1 and 2, and passage of Assembly Bill 735, as amended, on successive votes of Ayes, 14; Noes, 0.

SG:jal