



1995 SENATE BILL 199

May 16, 1995 - Introduced by Senators LEEAN, ELLIS and RUDE, by request of Governor Tommy G. Thompson. Referred to Committee on State Government Operations and Corrections.

1 **AN ACT to amend** 71.75 (5) of the statutes; **relating to:** the deadline for filing
2 claims for income tax refunds.

Analysis by the Legislative Reference Bureau

Under current law, a taxpayer may file a claim for a refund on taxes assessed by the department of revenue within 2 years after the assessment date. Under this bill, a taxpayer may file a claim for such a refund within 2 years after the assessment date or within 4 years after the unextended due date of the return filed for the assessment period, whichever is later.

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:

3 **SECTION 1.** 71.75 (5) of the statutes is amended to read:
4 71.75 (5) A claim for refund may be made within 2 years after the assessment
5 of a tax or an assessment to recover all or part of any tax credit, including penalties
6 and interest, under this chapter, assessed by office audit or field audit and paid if the
7 assessment was not protested by the filing of a petition for redetermination or within
8 4 years after the unextended due date of the return for the period assessed,
9 whichever is later. No claim may be allowed under this subsection for any tax,

1 interest or penalty paid with respect to any item of income, credit or deduction
2 self-assessed or determined by the taxpayer or assessed as the result of any
3 assessment made by the department with respect to which all the conditions
4 specified in this subsection are not met. If a claim is filed under this subsection, the
5 department of revenue may make an additional assessment in respect to any item
6 of income or deduction that was a subject of the prior assessment. This subsection
7 does not extend the time to file under s. 71.53 (2) or 71.59 (2), and it does not extend
8 the time period during which the department of revenue may assess, or the taxpayer
9 may claim a refund, in respect to any item of income or deduction that was not a
10 subject of the prior assessment.

11 (END)