



## 2001 ASSEMBLY BILL 281

April 3, 2001 - Introduced by Representatives F. LASEE, LA FAVE, PLALE, KRAWCZYK, WADE, LADWIG, STASKUNAS, STONE, BIES and SYKORA, cosponsored by Senators SHIBILSKI and DARLING. Referred to Committee on Ways and Means.

1     **AN ACT** *to amend* 139.91 (1); and *to create* 71.78 (4) (r), 73.03 (56), 77.61 (5) (b)  
2           12. and 139.91 (4) of the statutes; **relating to:** requiring the department of  
3           revenue to prepare and maintain a list of delinquent taxpayer accounts and to  
4           post on the Internet the top 100 names from the list.

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### *Analysis by the Legislative Reference Bureau*

This bill requires the department of revenue (DOR) to prepare and maintain a list in printed form and on an electronic medium of delinquent taxpayer accounts in excess of \$25,000, subject to a number of exceptions. The delinquent taxpayer accounts are accounts with tax obligations that are unpaid for more than 90 days after all appeal rights have expired. The list shall contain the names, addresses, type of tax due, and amount of tax due, including interest, penalties, fees, and costs for each person on the list. The bill also requires DOR to create and maintain a site on the Internet that contains the top 100 names on the list, with the associated delinquent taxpayer information. DOR is also required to make available for public inspection a printed copy of the entire list and a version of the list on an electronic medium that contains the name of every person on the list. DOR is required to update the Internet site on a monthly basis, and the printed and electronic versions of the list on a quarterly basis.

Under the bill, DOR may not post on the Internet or maintain on the printed list or electronic medium the name of any person who has reached an agreement or compromise with DOR or the department of justice, and is in compliance with that agreement, regarding the payment of delinquent taxes, or the name of any person

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who is protected by a stay that is in effect under the Federal Bankruptcy Code. To comply with these provisions, DOR is required to update the Internet site each business day and the printed list and electronic medium quarterly.

For further information see the *state* fiscal estimate, which will be printed as an appendix to this bill.

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***The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:***

1           **SECTION 1.** 71.78 (4) (r) of the statutes is created to read:

2           71.78 (4) (r) The secretary of revenue and employees of that department for the  
3 purpose of preparing and maintaining the list of persons with unpaid tax obligations  
4 as described in s. 73.03 (56) so that the list of such persons is available for public  
5 inspection.

6           **SECTION 2.** 73.03 (56) of the statutes is created to read:

7           73.03 (56) To prepare and maintain a list, in printed form and on an electronic  
8 medium, of all persons who owe delinquent taxes, including interest, penalties, fees,  
9 and costs, to the department, in excess of \$25,000, which are unpaid for more than  
10 90 days after all appeal rights have expired, and the 100 persons from this list who  
11 owe the greatest amount of delinquent taxes, including interest, penalties, fees, and  
12 costs, to the department shall be posted on the Internet at a site that is created and  
13 maintained by the department for this purpose. The Internet site shall list the  
14 names, addresses, type of tax due, and amount of tax due, including interest,  
15 penalties, fees, and costs for each person who has one of the top 100 delinquent  
16 taxpayer accounts. A printed copy of the list, and a version of the list on an electronic  
17 medium, shall be available for public inspection. The printed list and electronic  
18 medium shall also contain the name, address, type of tax due, and amount of tax due,  
19 including interest, penalties, fees, and costs for each person on the list. Except as

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1 otherwise provided in this subsection, the department shall update the Internet site  
2 on a monthly basis and the department shall update the printed copy of the list and  
3 the electronic medium on a quarterly basis. The department may not post on the  
4 Internet or maintain on the printed list or electronic medium the name of any person  
5 who has reached an agreement or compromise with the department, or the  
6 department of justice, under s. 71.92 and is in compliance with that agreement,  
7 regarding the payment of delinquent taxes, or the name of any person who is  
8 protected by a stay that is in effect under the Federal Bankruptcy Code; and the  
9 Internet posting shall be updated each business day, as defined in s. 562.01 (3m), to  
10 comply with these prohibitions, and the printed list and electronic medium shall be  
11 updated quarterly to comply with these prohibitions.

12 **SECTION 3.** 77.61 (5) (b) 12. of the statutes is created to read:

13 77.61 (5) (b) 12. The secretary of revenue and employees of that department  
14 for the purpose of preparing and maintaining the list of persons with unpaid tax  
15 obligations as described in s. 73.03 (56) so that the list of such persons is available  
16 for public inspection.

17 **SECTION 4.** 139.91 (1) of the statutes is amended to read:

18 139.91 (1) The Except as provided in sub. (4), the department may not reveal  
19 facts obtained in administering this subchapter, except that the department may  
20 publish statistics that do not reveal the identities of dealers.

21 **SECTION 5.** 139.91 (4) of the statutes is created to read:

22 139.91 (4) The secretary of revenue and employees of that department may  
23 reveal facts obtained in administering this subchapter for the purposes of preparing  
24 and maintaining the list of persons with unpaid tax obligations as described in s.  
25 73.03 (56) so that the list of such persons is available for public inspection.

