2011 SENATE BILL 465

February 13, 2012 – Introduced by Senators GALLOWAY and HOLPERIN, cosponsored by Representatives KERKMAN, BROOKS, ENDSLEY, SPANBAUER and WYNN. Referred to Committee on Public Health, Human Services, and Revenue.

1   AN ACT *to amend* 71.935 (1) (cr) of the statutes; **relating to:** the definition of

2   municipality for purposes of tax refund setoffs.

Analysis by the Legislative Reference Bureau

Under current law, if a person owes a debt of at least $20 to a county or municipality, and if the debt has been reduced to a judgment or the county or municipality has provided the debtor reasonable notice and an opportunity to be heard with regard to the debt, the county or municipality may certify the debt to the Department of Revenue (DOR) so that DOR may collect the debt by subtracting the debt amount from any tax refund owed to the debtor. Under current law, for purposes of certifying debt to DOR, a "municipality" means any city, village, or town, and includes any entity providing consolidated services among cities, villages, and towns.

This bill clarifies that, for purposes of certifying debt to DOR, a "municipality" means any city, village, or town, and includes any entity formed pursuant to an intergovernmental cooperation contract or agreement to provide consolidated services directly to cities, villages, and towns.

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   S**ECTION** **1.** 71.935 (1) (cr) of the statutes, as created by 2011 Wisconsin Act 32,

2   is amended to read:

3   71.935 **(1)** (cr) "Municipality" means any city, village, or town, and includes any

4   entity ~~providing~~ formed pursuant to an intergovernmental cooperation contract or

5   agreement under s. 66.0301 to provide consolidated services ~~among~~ directly to cities,

6   villages, and towns.

7   **(END)**