



1999 ASSEMBLY BILL 275

April 9, 1999 - Introduced by Representatives F. LASEE, LADWIG, URBAN, GOETSCH, VRAKAS, GUNDERSON, HOVEN, LASSA, SUDER, AINSWORTH, PLOUFF, ZIEGELBAUER, SKINDRUD, SERATTI, KAUFERT, OLSEN, LA FAVE, POWERS and MONTGOMERY, cosponsored by Senators SHIBILSKI, ROESSLER, COWLES, ZIEN and PANZER. Referred to Committee on Ways and Means.

1 **AN ACT to create** 73.03 (56) of the statutes; **relating to:** requiring the
2 department of revenue to prepare and maintain a list of delinquent taxpayer
3 accounts and to post on the internet the top 100 names from the list.

Analysis by the Legislative Reference Bureau

This bill requires the department of revenue (DOR) to prepare and maintain a list of delinquent taxpayer accounts, which 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 and penalties. The bill also requires DOR to create a site on the internet that contains the top 100 names from the list, and to make available for public inspection a hard copy that contains the name of every person on the list. DOR is required to update the internet site and the list on a monthly basis.

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:

4 **SECTION 1.** 73.03 (56) of the statutes is created to read:
5 73.03 (56) To prepare and maintain a list of all persons whose tax obligations
6 are unpaid for more than 90 days after all appeal rights have expired, and the 100

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1 persons from this list who have the greatest amount of delinquent tax obligations
2 shall be posted on the internet at a site that is created and maintained by the
3 department for this purpose. The internet site shall list the names, addresses, type
4 of tax due and amount of tax due, including interest and penalties, for each person
5 who has one of the top 100 delinquent taxpayer accounts. A hard copy of the list of
6 all delinquent taxpayer accounts shall also be available for public inspection. The
7 hard copy list shall also contain the name, address, type of tax due and amount of tax
8 due, including interest and penalties, for each person on the list. The department
9 shall update the internet site and the hard copy list on a monthly basis.

SECTION 2. Effective date.

10 (1) This act takes effect on the first day of the 4th month beginning after
11 publication.
12

13 (END)