

1969 Senate Bill 192

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CHAPTER 84, LAWS OF 1969

AN ACT to repeal 77.59 (6) (a) and 77.61 (7); to renumber and amend 77.59 (6) (b) and (c); and to amend 77.62 (1) of the statutes, relating to collection procedures for delinquent sales and use taxes, and to conform sales and use tax appeals procedures to income tax appeals procedures.

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

SECTION 1. 77.59 (6) (a) of the statutes is repealed.

SECTION 2. 77.59 (6) (b) and (c) of the statutes are renumbered 77.59 (6) (a) and (b), respectively, and amended to read:

77.59 (6) (a) Within 6 months of the conclusion of the oral hearing, or within 6 months of the receipt by the department of the petition for redetermination if no hearing is requested, the department shall notify the petitioner of its decision *redetermination*. Such decision shall include findings of fact, conclusions of law and schedules or data to support or explain the department's decision. The decision of the department upon a petition for redetermination shall become final 30 days after the service upon receipt by the petitioner of notice thereof unless, within that 30-day period, the petitioner appeals the department's decision, as provided in par. (c) *redetermination under par. (b)*.

(b) Appeals from the department's decisions *redeterminations* shall be governed by the rules and law statutes applicable to income tax appeals except that where the appeal before the Wisconsin board of tax appeals raises no question of fact, the board of tax appeals may transfer the appeal to the circuit court for Dane county. In such cases the department's decision shall be reviewed by the circuit court in the same manner as appeals from decisions of the board of tax appeals. All *but all* appeals from decisions of the board of tax appeals *commission* with respect to the taxes imposed by this subchapter shall, if appealed, be appealed to the circuit court for Dane county.

SECTION 3. 77.61 (7) of the statutes is repealed.

SECTION 4. 77.62 (1) of the statutes is amended to read:

77.62 (1) The department of ~~taxation~~ *revenue* may exercise the powers vested in it by virtue of s. 71.13 for the purpose of *enforcing in connection with* collection of delinquent sales and use taxes *including, without limitation because of enumeration, the power incorporated by reference in s. 71.13 (3) (i), and the power to:*

- (a) Use the warrant procedures under s. 71.13;
- (b) Release real property from the lien of a warrant;
- (c) Satisfy warrants;
- (d) Approve instalment payment agreements;
- (e) Compromise on the basis of ability to pay; or
- (f) Compromise delinquent estimated assessments on the basis of fairness and equity.

Approved June 17, 1969.
