

State of Wisconsin



1997 Assembly Bill 881

Date of enactment: **July 1, 1998**
Date of publication*: **July 15, 1998**

1997 WISCONSIN ACT 323

AN ACT to create 71.78 (1m), (2) and (3) and 71.83 (2) (a) 3m. of the statutes; relating to: prohibiting browsing of taxpayer information and providing a penalty.

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

SECTION 1. 71.78 (1m), (2) and (3) of the statutes are created to read:

71.78 (1m) BROWSING PROHIBITED. No person, except the person who filed the return or claim, may inspect a return or claim that is filed under this chapter unless that person does so in performing the duties of his or her position. Violation of this subsection by a state employe is grounds for dismissal.

(2) If any person is charged with a violation of sub.

(1m), the secretary of revenue shall notify each taxpayer whose return or claim was improperly inspected by that person.

(3) Any person who is notified under sub. (2) may bring an action for damages in regard to the inspection.

SECTION 2. 71.83 (2) (a) 3m. of the statutes is created to read:

71.83 (2) (a) 3m. 'Browsing in records.' Any person who violates s. 71.78 (1m) shall upon conviction be fined not less than \$100 nor more than \$500 or imprisoned for not less than one month nor more than 6 months or both.

* Section 991.11, WISCONSIN STATUTES 1995-96: Effective date of acts. "Every act and every portion of an act enacted by the legislature over the governor's partial veto which does not expressly prescribe the time when it takes effect shall take effect on the day after its date of publication as designated" by the secretary of state [the date of publication may not be more than 10 working days after the date of enactment].