



1997 ASSEMBLY BILL 881

March 5, 1998 - Introduced by Representatives SYKORA, F. LASEE, SPILLNER, SCHAFFER, PORTER, AINSWORTH, MUSSEY and GREEN, cosponsored by Senator A. LASEE. Referred to Committee on Government Operations.

1 **AN ACT to create** 73.033 of the statutes; **relating to:** prohibiting browsing of
2 taxpayer information and providing a penalty.

Analysis by the Legislative Reference Bureau

This bill prohibits employees of the department of revenue from inspecting income tax and franchise tax returns and claims for credit except in the performance of their duties. An employee who violates that prohibition may be fined not more than \$10,000 or imprisoned for not more than 9 months or both and is subject to dismissal. The bill requires the secretary of revenue to notify each taxpayer whose return or claim for credit has been inspected if an employee is charged with the crime that this bill creates. A person so notified has a private claim of action against the employee.

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:

3 **SECTION 1.** 73.033 of the statutes is created to read:
4 **73.033 Browsing prohibited.** (1) No employe of the department of revenue
5 may inspect a return or claim that is filed under this chapter unless that employe
6 does so in performing the duties of his or her position. A person who violates this

ASSEMBLY BILL 881

SECTION 1

1 subsection may be fined not more than \$10,000 or imprisoned for not more than 9
2 months or both. Violation of this subsection is grounds for dismissal.

3 (2) If any person is charged with a violation of sub. (1), the secretary of revenue
4 shall notify each taxpayer whose return or claim was improperly inspected by that
5 person.

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

8 (END)