



## 2003 ASSEMBLY BILL 473

August 14, 2003 – Introduced by Representatives F. LASEE, VAN ROY, M. LEHMAN, JESKEWITZ, WEBER, SUDER, PETTIS, MONTGOMERY, HUNDERTMARK, HINES, ALBERS, LADWIG, KESTELL, KRAWCZYK, GARD, SERATTI and WASSERMAN, cosponsored by Senators ROESSLER, STEPP, DARLING, LAZICH, WIRCH and LASSA. Referred to Committee on Government Operations and Spending Limitations.

1     **AN ACT** *to amend* 139.91 (1); and *to create* 71.78 (4) (r), 71.88 (2) (c), 73.03 (59),  
2           77.61 (5) (b) 12. and 139.91 (4) of the statutes; **relating to:** requiring the  
3           Department of Revenue to prepare and maintain a list of delinquent taxpayer  
4           accounts and to post on the Internet the top 100 names from the list and  
5           requiring the department to refund filing fees paid by certain persons who file  
6           appeals with the Tax Appeals Commission.

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### *Analysis by the Legislative Reference Bureau*

This bill requires the Department of Revenue (DOR) to prepare and maintain a list in printed form and on an electronic medium of delinquent taxpayer accounts, subject to a number of exceptions. The delinquent taxpayer accounts are accounts with tax obligations that are unpaid for more than 90 days after all appeal rights have expired. The list must contain the names, addresses, type of tax due, and amount of tax due, including interest, penalties, fees, and costs for each person on the list. The bill also requires DOR to create and maintain a site on the Internet that contains the top 100 names on the list, with the associated delinquent taxpayer information. DOR is also required to make available for public inspection a printed copy of the entire list and a version of the list on an electronic medium that contains the name of every person on the list. DOR is required to update the Internet site on a monthly basis, and the printed and electronic versions of the list on a quarterly basis.

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Under the bill, DOR may not post on the Internet or maintain on the printed list or electronic medium the name of any person who has reached an agreement or compromise with DOR or the Department of Justice, and is in compliance with that agreement, regarding the payment of delinquent taxes, or the name of any person who is protected by a stay that is in effect under the Federal Bankruptcy Code. To comply with these provisions, DOR is required to update the Internet site each business day and the printed list and electronic medium quarterly.

The bill also requires DOR to refund the filing fees to certain persons who did not file an income or income and franchise tax return; who are issued an assessment; and who, following an appeal based a petition filed with the Tax Appeals Commission (TAC), are determined by the TAC to owe no taxes.

For further information see the *state* fiscal estimate, which will be printed as an appendix to this bill.

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

1           **SECTION 1.** 71.78 (4) (r) of the statutes is created to read:

2           71.78 (4) (r) The secretary of revenue and employees of that department for the  
3 purpose of preparing and maintaining the list of persons with unpaid tax obligations  
4 as described in s. 73.03 (59) so that the list of such persons is available for public  
5 inspection.

6           **SECTION 2.** 71.88 (2) (c) of the statutes is created to read:

7           71.88 (2) (c) *Refund of filing fee.* With regard to a person who did not file an  
8 income or income and franchise tax return with the department and who is issued  
9 a notice of assessment, if, as a result of a petition filed by the person with the tax  
10 appeals commission under this subsection, the commission determines that the  
11 person owes no taxes that may be imposed under s. 71.02, 71.23, or 71.43, or is  
12 entitled to a refund, the department shall refund to the person any filing fee that the  
13 person was required to pay to file the person's petition with the commission.

14           **SECTION 3.** 73.03 (59) of the statutes is created to read:

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1           73.03 (59) To prepare and maintain a list, in printed form and on an electronic  
2 medium, of all persons who owe delinquent taxes, including interest, penalties, fees,  
3 and costs, to the department which are unpaid for more than 90 days after all appeal  
4 rights have expired, and the 100 persons from this list who owe the greatest amount  
5 of delinquent taxes, including interest, penalties, fees, and costs, to the department  
6 shall be posted on the Internet at a site that is created and maintained by the  
7 department for this purpose. The Internet site shall list the names, addresses, type  
8 of tax due, and amount of tax due, including interest, penalties, fees, and costs for  
9 each person who has one of the top 100 delinquent taxpayer accounts. A printed copy  
10 of the list, and a version of the list on an electronic medium, shall be available for  
11 public inspection. The printed list and electronic medium shall also contain the  
12 name, address, type of tax due, and amount of tax due, including interest, penalties,  
13 fees, and costs for each person on the list. Except as otherwise provided in this  
14 subsection, the department shall update the Internet site on a monthly basis and the  
15 department shall update the printed copy of the list and the electronic medium on  
16 a quarterly basis. The department may not post on the Internet or maintain on the  
17 printed list or electronic medium the name of any person who has reached an  
18 agreement or compromise with the department, or the department of justice, under  
19 s. 71.92 and is in compliance with that agreement, regarding the payment of  
20 delinquent taxes, or the name of any person who is protected by a stay that is in effect  
21 under the Federal Bankruptcy Code; and the Internet posting shall be updated each  
22 business day, as defined in s. 562.01 (3m), to comply with these prohibitions, and the  
23 printed list and electronic medium shall be updated quarterly to comply with these  
24 prohibitions.

25           **SECTION 4.** 77.61 (5) (b) 12. of the statutes is created to read:

