

1987 Senate Bill 148

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1987 Wisconsin Act 246

AN ACT to amend 71.11 (44) (a) and 78.80 (title); and to create 71.11 (44) (gr), 77.61 (5) (fm) and 78.80 (4) of the statutes, relating to requiring the department of revenue to reveal information about income taxes withheld, and sales, use and fuel taxes collected, by local units of government and imposing a fee.

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

SECTION 1. 71.11 (44) (a) of the statutes is amended to read:

71.11 (44) (a) Except as provided in ~~par.~~ pars. (c) and (gr), no person may divulge or circulate or offer to obtain, divulge or circulate any information derived from an income, franchise, withholding, fiduciary, partnership or gift tax return or tax credit claim, including information which may be furnished by the department of revenue as provided in this subsection. This paragraph does not prohibit publication by any newspaper of information lawfully derived from such returns or claims for purposes of argument or prohibit any public speaker from referring to such information in any address. This paragraph does not prohibit the department of revenue from publishing statistics classified so as not to disclose the identity of particular returns, or claims or reports and the items thereof. This paragraph does not prohibit employes or agents of the department of revenue from offering or submitting any return, including joint returns and combined individual income tax returns, claim, schedule, exhibit, writing or audit report or a copy of, and any information derived from, any of those documents as evidence into the record of any contested matter involving the department in proceedings or litigation on state tax matters if that evidence has reasonable probative value.

SECTION 2. 71.11 (44) (gr) of the statutes is created to read:

71.11 (44) (gr) The department of revenue shall inform each requester of the total amount of taxes withheld under s. 71.20 during any reporting period and reported on a return filed by any city, village, town, county, school district, special purpose district or vocational, technical and adult education district; whether that amount was paid by the statutory due date; the amount of any tax, fees, penalties or interest assessed by the department; and the total amount due or assessed under s. 71.20 but unpaid by the filer, except that the department may not divulge tax return information that in the department's opinion violates the confidentiality of that information with respect to any person other than the units of government and districts specified in this paragraph. The department shall provide to the requester a written explanation if it fails to divulge information on grounds of confidentiality. The department shall collect from the person requesting the information a fee of \$4 for each return.

SECTION 3. 77.61 (5) (fm) of the statutes is created to read:

77.61 (5) (fm) The department of revenue shall inform each requester of the amount paid or payable under s. 77.52 for any reporting period and reported on a return filed by any city, village, town, county, school district, special purpose district or vocational, technical and adult education district; whether that amount was paid by the statutory due date; the

amount of any tax, fees, penalties or interest assessed by the department; and the total amount due or assessed under s. 77.52 but unpaid by the filer, except that the department may not divulge tax return information that in the department's opinion violates the confidentiality of that information with respect to any person other than the units of government and districts specified in this paragraph. The department shall provide to the requester a written explanation if it fails to divulge information on grounds of confidentiality. The department shall collect from the person requesting the information a fee of \$4 for each return.

SECTION 4. 78.80 (title) of the statutes is amended to read:

78.80 (title) Departmental examinations; information; penalty.

SECTION 5. 78.80 (4) of the statutes is created to read:

78.80 (4) The department of revenue shall inform each requester of the amount paid or payable under

ss. 78.01, 78.40 and 78.555 and reported on a return filed by any city, village, town, county, school district, special purpose district or vocational, technical and adult education district; whether that amount was paid by the statutory due date; the amount of any tax, fees, penalties or interest assessed by the department; and the total amount due or assessed under ss. 78.01, 78.40 and 78.555 but unpaid by the filer, except that the department may not divulge tax return information that in the department's opinion violates the confidentiality of that information with respect to any person other than the units of government and districts specified in this subsection. The department shall provide to the requester a written explanation if it fails to divulge information on grounds of confidentiality. The department shall collect from the person requesting the information a fee of \$4 for each return.

SECTION 6. **Initial applicability.** This act first applies to reporting periods ending after the effective date of this SECTION.