

CORRESPONDENCE/MEMORANDUM

STATE OF WISCONSIN
Department of Revenue

Date: March 12, 1998
To: Cate Zeuske
From: Diane Hardt *DHardt*
Subject: AB 881, Browsing of Taxpayer Information

S/0620

6-3561

DRAFT

Representative Tom Sykora agreed to pursue amendments to AB-881. Here are my suggestions.

1. Change "department of revenue employe" to "any person" who inspects tax returns or tax return information under section 71.78(4), Wis. Stats. *OK*
2. Change the penalties for divulging information (section 71.83(2)(a)3) and inspecting returns or claims (AB-881). (Note: Should both penalties be located in Subchapter XIII?) *OK*

The penalty for divulging information should be changed from a Class C misdemeanor to a Class A misdemeanor under section 939.51(3)(a). This is a fine not to exceed \$10,000 or imprisonment not to exceed 9 months, or both. *OK*

The penalty for browsing should be a Class B misdemeanor under section 939.51(3)(b). This is a fine not to exceed \$1,000 or imprisonment not to exceed 90 days, or both. *OK*