

**ASSEMBLY SUBSTITUTE AMENDMENT 1,
TO 1999 ASSEMBLY BILL 275**

October 13, 1999 – Offered by COMMITTEE ON WAYS AND MEANS.

1 **AN ACT** *to amend* 139.91 (1); and *to create* 71.78 (4) (q), 73.03 (56), 77.61 (5) (b)
2 12. and 139.91 (4) of the statutes; **relating to:** requiring the department of
3 revenue to prepare and maintain a list of delinquent taxpayer accounts and to
4 post on the Internet the top 100 names from the list.

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

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

6 71.78 (4) (q) The secretary of revenue and employes of that department for the
7 purpose of preparing and maintaining the list of persons with unpaid tax obligations
8 as described in s. 73.03 (56) so that the list of such persons is available for public
9 inspection.

10 **SECTION 2.** 73.03 (56) of the statutes is created to read:

11 73.03 (56) To prepare and maintain a list, in printed form and on an electronic
12 medium, of all persons who owe delinquent taxes, including interest, penalties, fees

1 and costs, to the department, in excess of \$25,000, which are unpaid for more than
2 90 days after all appeal rights have expired, and the 100 persons from this list who
3 owe the greatest amount of delinquent taxes, including interest, penalties, fees and
4 costs, to the department shall be posted on the Internet at a site that is created and
5 maintained by the department for this purpose. The Internet site shall list the
6 names, addresses, type of tax due and amount of tax due, including interest,
7 penalties, fees and costs for each person who has one of the top 100 delinquent
8 taxpayer accounts. A printed copy of the list, and a version of the list on an electronic
9 medium, shall be available for public inspection. The printed list and electronic
10 medium shall also contain the name, address, type of tax due and amount of tax due,
11 including interest, penalties, fees and costs for each person on the list. Except as
12 otherwise provided in this subsection, the department shall update the Internet site
13 on a monthly basis and the department shall update the printed copy of the list and
14 the electronic medium on a quarterly basis. The department may not post on the
15 Internet or maintain on the printed list or electronic medium the name of any person
16 who has reached an agreement or compromise with the department, or the
17 department of justice, under s. 71.92 and is in compliance with that agreement,
18 regarding the payment of delinquent taxes, or the name of any person who is
19 protected by a stay that is in effect under the Federal Bankruptcy Code; and the
20 Internet posting shall be updated each business day, as defined in s. 562.01 (3m), to
21 comply with these prohibitions, and the printed list and electronic medium shall be
22 updated quarterly to comply with these prohibitions.

23 **SECTION 3.** 77.61 (5) (b) 12. of the statutes is created to read:

24 77.61 (5) (b) 12. The secretary of revenue and employes of that department for
25 the purpose of preparing and maintaining the list of persons with unpaid tax

1 obligations as described in s. 73.03 (56) so that the list of such persons is available
2 for public inspection.

3 **SECTION 4.** 139.91 (1) of the statutes is amended to read:

4 139.91 (1) The Except as provided in sub. (4), the department may not reveal
5 facts obtained in administering this subchapter, except that the department may
6 publish statistics that do not reveal the identities of dealers.

7 **SECTION 5.** 139.91 (4) of the statutes is created to read:

8 139.91 (4) The secretary of revenue and employes of that department may
9 reveal facts obtained in administering this subchapter for the purposes of preparing
10 and maintaining the list of persons with unpaid tax obligations as described in s.
11 73.03 (56) so that the list of such persons is available for public inspection.

12 **SECTION 6. Effective date.**

13 (1) This act takes effect on the first day of the 4th month beginning after
14 publication.

15 (END)