

**1999 DRAFTING REQUEST**

**Assembly Substitute Amendment (ASA-AB275)**

Received: 11/12/1999

Received By: **shoveme**

Wanted: **As time permits**

Identical to LRB:

For: **Michael Lehman (608) 267-2367**

By/Representing: **Andrew**

This file may be shown to any legislator: **NO**

Drafter: **shoveme**

May Contact:

Alt. Drafters:

Subject: **Tax - miscellaneous**

Extra Copies:

**Pre Topic:**

No specific pre topic given

**Topic:**

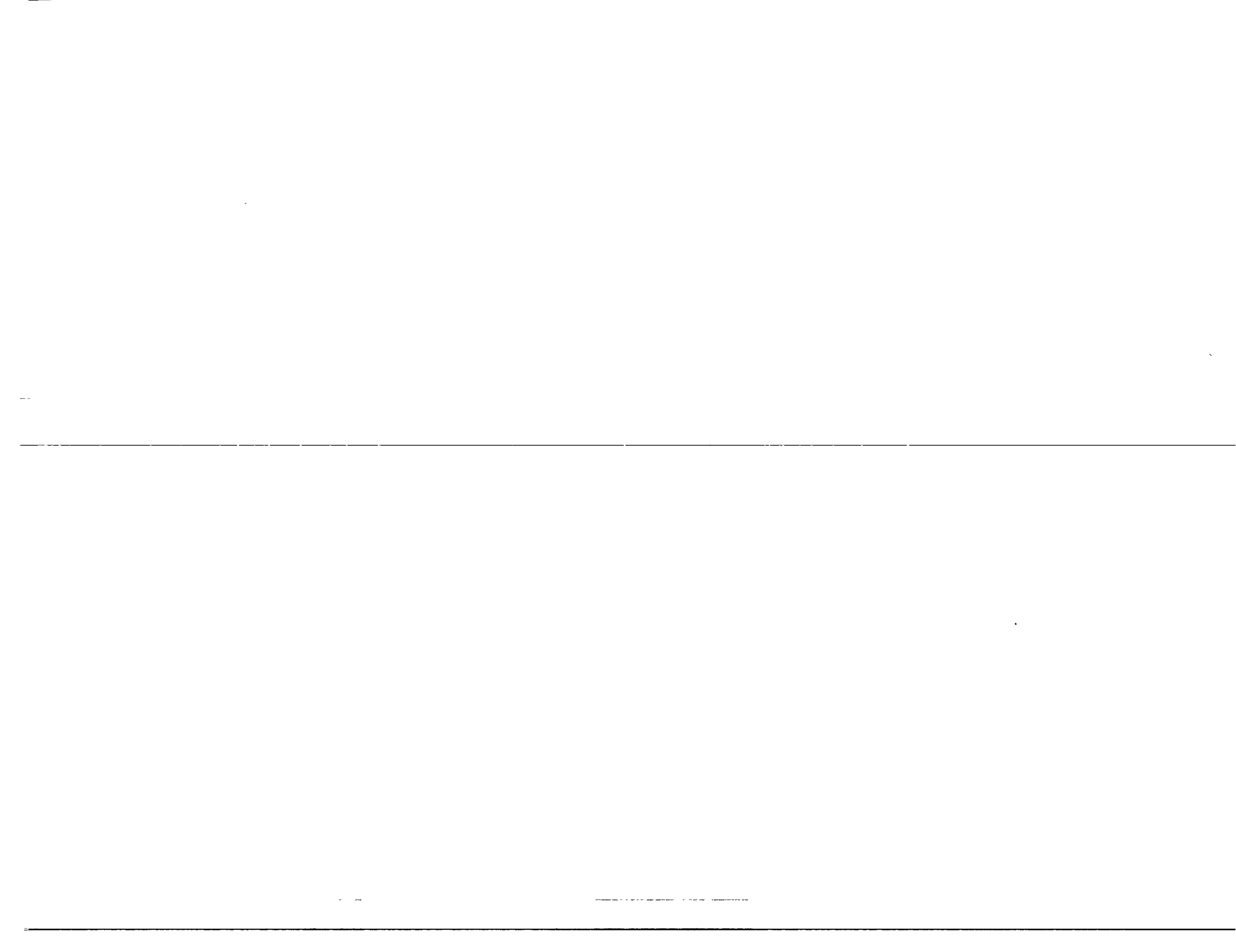
Post on the internet the names of delinquent taxpayers

**Instructions:**

See Attached

**Drafting History:**

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
/?	shoveme 11/23/1999	jgeller 11/24/1999		_____			
/1			martykr 11/24/1999	_____	lrb_docadmin 11/24/1999	lrb_docadmin 11/24/1999	
/2	shoveme 11/26/1999	csicilia 11/29/1999	hhagen 11/29/1999	_____	lrb_docadmin 11/29/1999	lrb_docadmin 11/29/1999	
/3	shoveme 12/10/1999	jgeller 12/10/1999	jfrantze 12/13/1999	_____	lrb_docadmin 12/13/1999	lrb_docadmin 12/13/1999	



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/?	shoveme 11/23/1999	jgeller 11/24/1999		_____			
/1			martykr 11/24/1999	_____	lrb_docadmin 11/24/1999	lrb_docadmin 11/24/1999	
/2	shoveme 11/26/1999	csicilia 11/29/1999	hhagen 11/29/1999	_____	lrb_docadmin 11/29/1999	lrb_docadmin 11/29/1999	

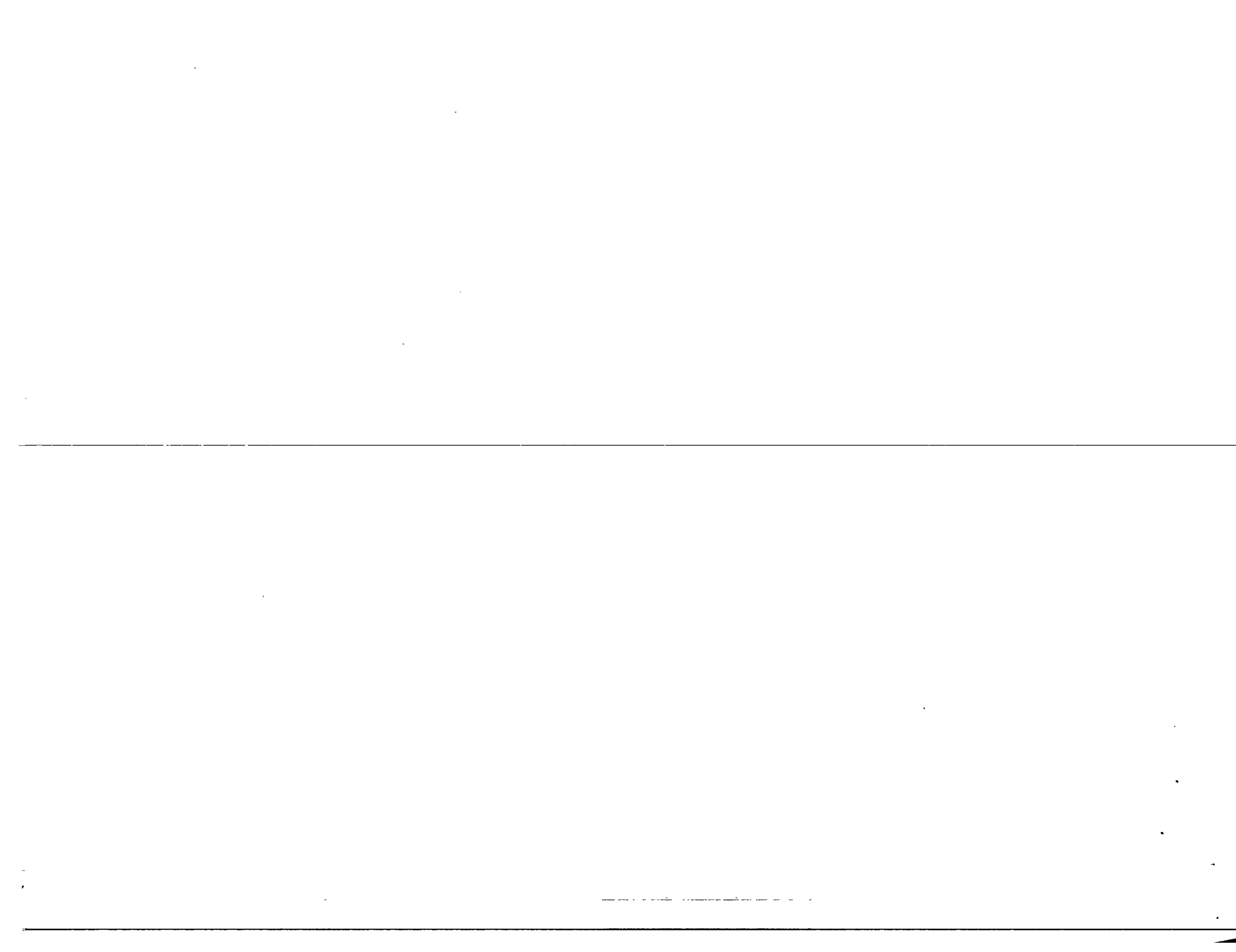
13 MES 12/10/99

FE Sent For:

13 12/10 jlg

12/13 [Handwritten signatures]

<END>



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/?	shoveme 11/23/1999	jgeller 11/24/1999		_____			
/1		<i>1/2 11/29 jlg</i>	martykr 11/24/1999	_____	lrb_docadmin 11/24/1999	lrb_docadmin 11/24/1999	
	<i>1/2 MES 11/25/99</i>		<i>ht 11/29</i>	<i>ht 11/29</i>			

FE Sent For:

<END>

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**Instructions:**

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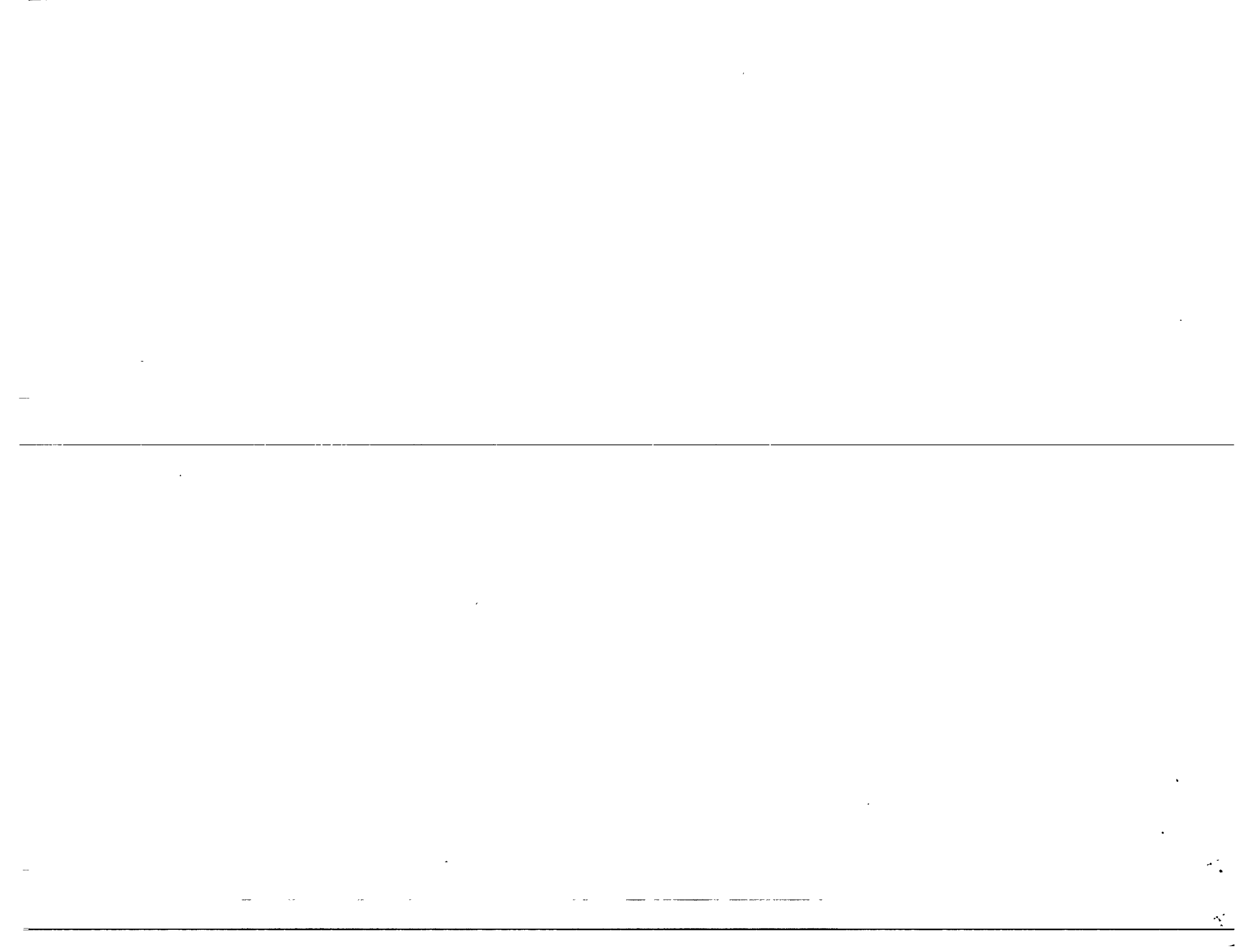
<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
1?	shoveme	1 11/24 jlg	1 11/24	me 11/24			

11 MES 11/23

FE Sent For:

<END>





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

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

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

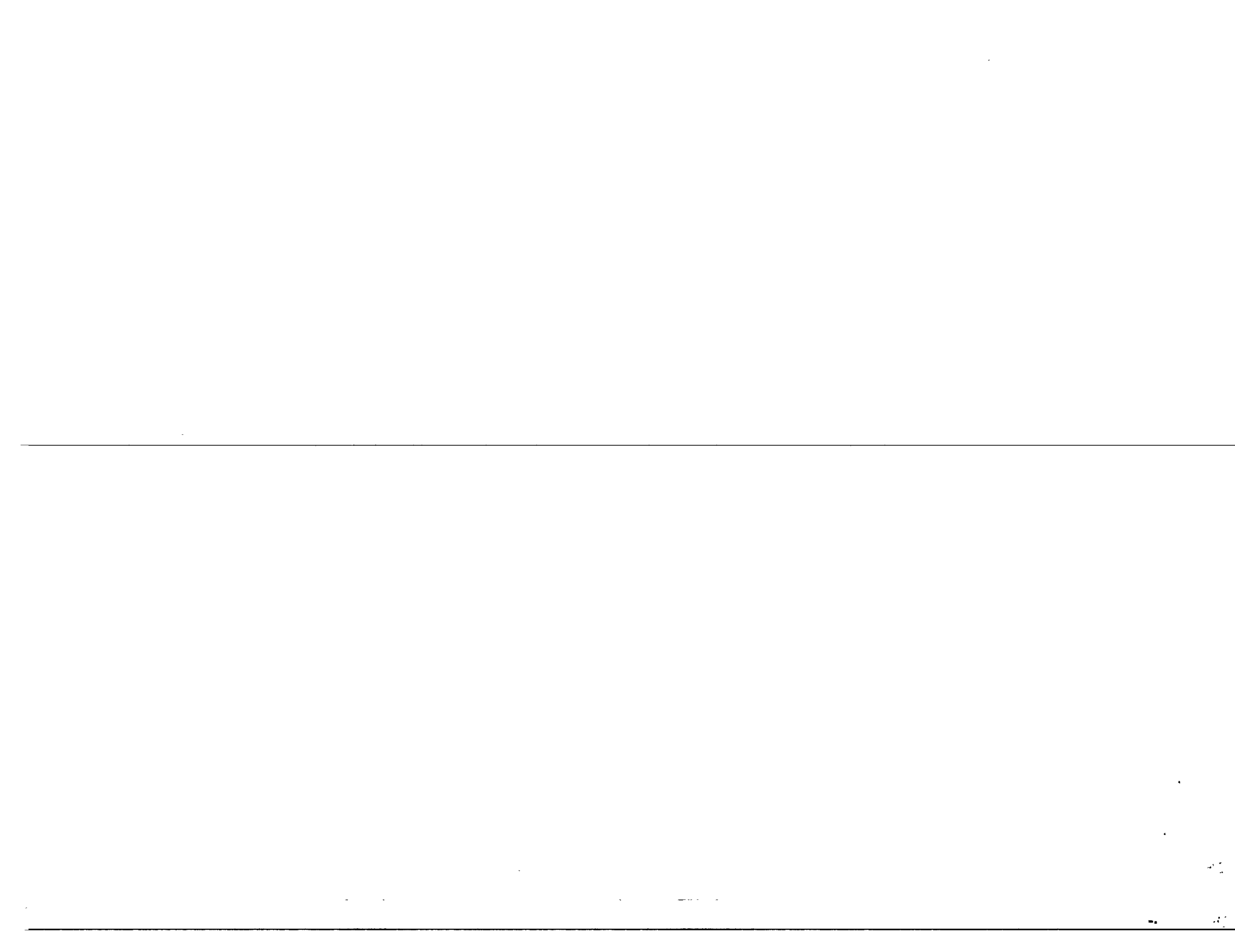
5             **SECTION 1.** 71.78 (4) (q) of the statutes is created to read:

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

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

10            73.03 (56) (a) In this subsection, "person" means any natural person, corporation,  
11            partnership, limited liability entity or any other entity.

12            (b) To prepare and maintain a list of all persons who owe delinquent taxes, including  
13            interest, penalties, fees and costs, to the department in excess of \$25,000 which are unpaid  
14            more than 90 days after all appeal rights have expired. The list shall contain the name, address,  
15            type of tax due and amount of tax due, including interest, penalties, fees and costs, for each  
16            person on the list. The list shall be maintained in printed form and on an electronic medium  
17            and both forms shall be available for public inspection and shall be updated quarterly.



1           (c) From the list in par. (b), post on the internet at a site created and maintained by the  
2 department, a list of each person who is among the 100 persons who owe the greatest amount  
3 of taxes, including interest, penalties, fees and costs, to the department. The internet posting  
4 shall include all of the information contained in the list in par. (b). The list under this paragraph  
5 shall be updated monthly.

6           (d) Lists under this subsection may not include the name of any person who has reached  
7 an agreement or compromise with the department or the department of justice under s. 71.92  
8 and is in compliance with that agreement or who is protected by an automatic stay that is in  
9 effect under the federal bankruptcy code. The list under par. (c) shall be updated each working  
10 day to implement this paragraph. The list under par. (b) shall be revised to implement this  
11 paragraph when that list is updated.

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

13           77.61 (5) (b) 12. The secretary of revenue and employees of that department for the  
14 purpose of preparing and maintaining the list of persons with unpaid tax obligations as  
15 described in s. 73.03 (56) so that the list of such persons is available for public inspection.

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

17           139.91 (1) ~~The Except as provided in sub. (4), the~~ department may not reveal facts  
18 obtained in administering this subchapter, except that the department may publish statistics  
19 that do not reveal the identities of dealers.

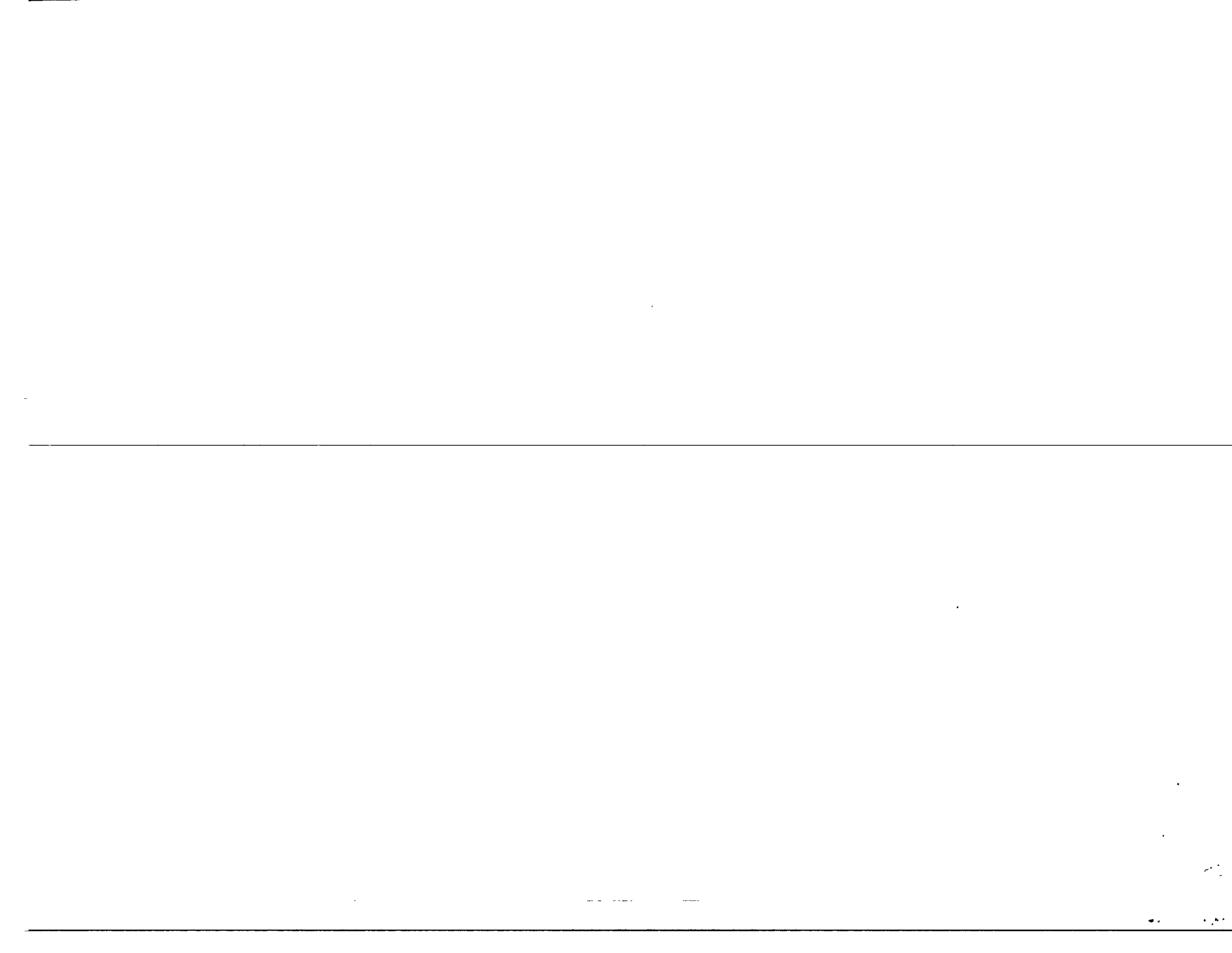
20           **SECTION 5.** 139.91 (4) of the statutes is created to read:

21           139.91 (4) The secretary of revenue and employees of that department may reveal facts  
22 obtained in administering this subchapter for the purposes of preparing and maintaining the  
23 list of persons with unpaid tax obligations as described in s. 73.03 (56) so that the list of such  
24 persons is available for public inspection.

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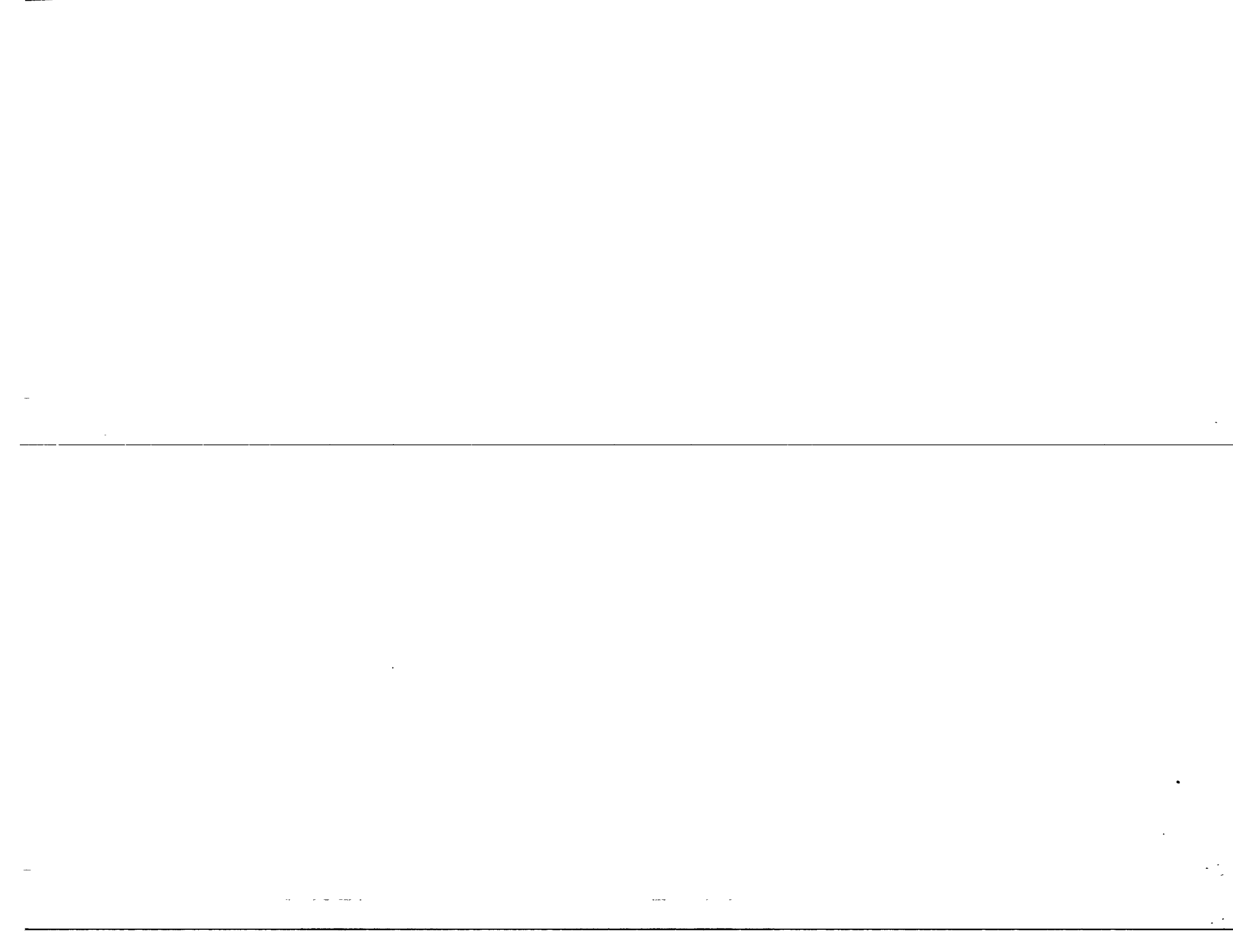
ASSEMBLY BILL 275 (LRB-0984)

An Act to create 73.03 (56) of the statutes; relating to: requiring the department of revenue to prepare and maintain a list of delinquent taxpayer accounts and to post on the internet the top 100 names from the list. (FE)

1999

- 04-09. A. Introduced by Representatives F. Lasee, Ladwig, Urban, Goetsch, Vrakas, Gunderson, Hoven, Lassa, Suder, Ainsworth, Plouff, Ziegelbauer, Skindrud, Seratti, Kaufert, Olsen, La Fave, Powers and Montgomery; cosponsored by Senators Shibilski, Roessler, Cowles, Zien and Panzer.
- 04-09. A. Read first time and referred to committee on Ways and Means .....
- 145
- 04-19. A. Fiscal estimate received .
- 05-26. A. Public hearing held .
- 10-12. A. Assembly amendment 1 offered by Representative F. Lasee (LRB a0422) .....
- 386
- 10-12. A. Assembly amendment 2 offered by Representative F. Lasee (LRB a0423) .....
- 386
- 10-12. A. Assembly amendment 3 offered by Representative F. Lasee (LRB a0474) .....
- 386
- 10-12. A. Assembly amendment 4 offered by Representative F. Lasee (LRB a0421) .....
- 386
- 10-12. A. Assembly amendment 5 offered by Representative F. Lasee (LRB a0746) .....
- 386
- 10-13. A. Executive action taken .





D-Note

50208/1

LRB-0984/1

MES:jlg:hmh

↑ stays RMNR

ASA

to 1999 ASSEMBLY BILL 275

SOON

April 9, 1999 - Introduced by Representatives F. LASEE, LADWIG, URBAN, GOETSCH, VRAKAS, GUNDERSON, HOVEN, LASSA, SUDER, AINSWORTH, PLOUFF, ZIEGELBAUER, SKINDRUD, SERATTI, KAUFERT, OLSEN, LA FAVE, POWERS and MONTGOMERY, cosponsored by Senators SHIBILSKI, ROESSLER, COWLES, ZIEN and PANZER. Referred to Committee on Ways and Means.

reign

1 AN ACT to create 73.03 (56) of the statutes; relating to: requiring the  
2 department of revenue to prepare and maintain a list of delinquent taxpayer  
3 accounts and to post on the internet the top 100 names from the list.

Analysis by the Legislative Reference Bureau

This bill requires the department of revenue (DOR) to prepare and maintain a list of delinquent taxpayer accounts, which are accounts with tax obligations that are unpaid for more than 90 days after all appeal rights have expired. The list shall contain the names, addresses, type of tax due and amount of tax due, including interest and penalties. The bill also requires DOR to create a site on the internet that contains the top 100 names from the list, and to make available for public inspection a hard copy that contains the name of every person on the list. DOR is required to update the internet-site and the list on a monthly basis.

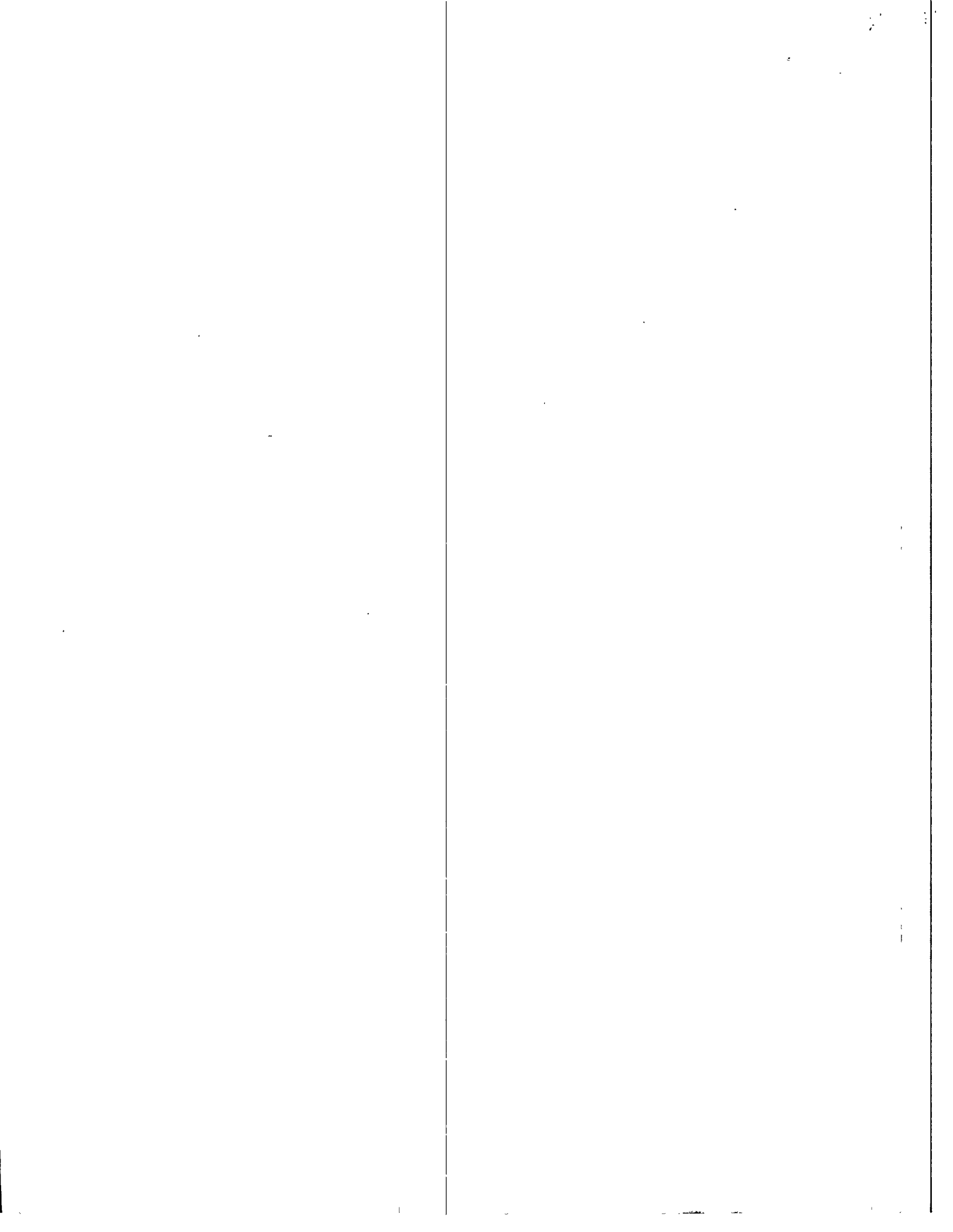
For further information see the state fiscal estimate, which will be printed as an appendix to this bill.

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

INS. 1-4

4 SECTION 1. 73.03 (56) of the statutes is created to read:  
5 73.03 (56) To prepare and maintain a list of all persons whose tax obligations  
6 are unpaid for more than 90 days after all appeal rights have expired, and the 100

who owe delinquent taxes, including interest, penalties, fees and costs, to the department, in excess of \$25,000, which



*taxes, including interest, penalties, fees and costs, to the department*

1 persons from this list who ~~have~~<sup>owe</sup> the greatest amount of delinquent tax obligations  
 2 shall be posted on the internet at a site that is created and maintained by the  
 3 department for this purpose. The internet site shall list the names, addresses, type  
 4 of tax due and amount of tax due, including interest, ~~and~~<sup>fees and costs</sup> penalties, for each person  
 5 who has one of the top 100 delinquent taxpayer accounts. A ~~hard~~<sup>printed</sup> copy of the list of  
 6 ~~all delinquent taxpayer accounts~~<sup>and a version of the list on an electronic medium,</sup> shall also be available for public inspection. The  
 7 ~~hard copy~~<sup>printed</sup> list shall also contain the name, address, type of tax due and amount of tax  
 8 due, including interest, ~~and~~<sup>fees and costs</sup> penalties, for each person on the list. ~~The department~~<sup>Except as otherwise provided in this subsection</sup>  
 9 shall update the internet site ~~and the hard copy list~~<sup>and the department shall update the printed copy of the list and the electronic medium on a quarterly basis</sup> on a monthly basis.

SECTION 2. Effective date.

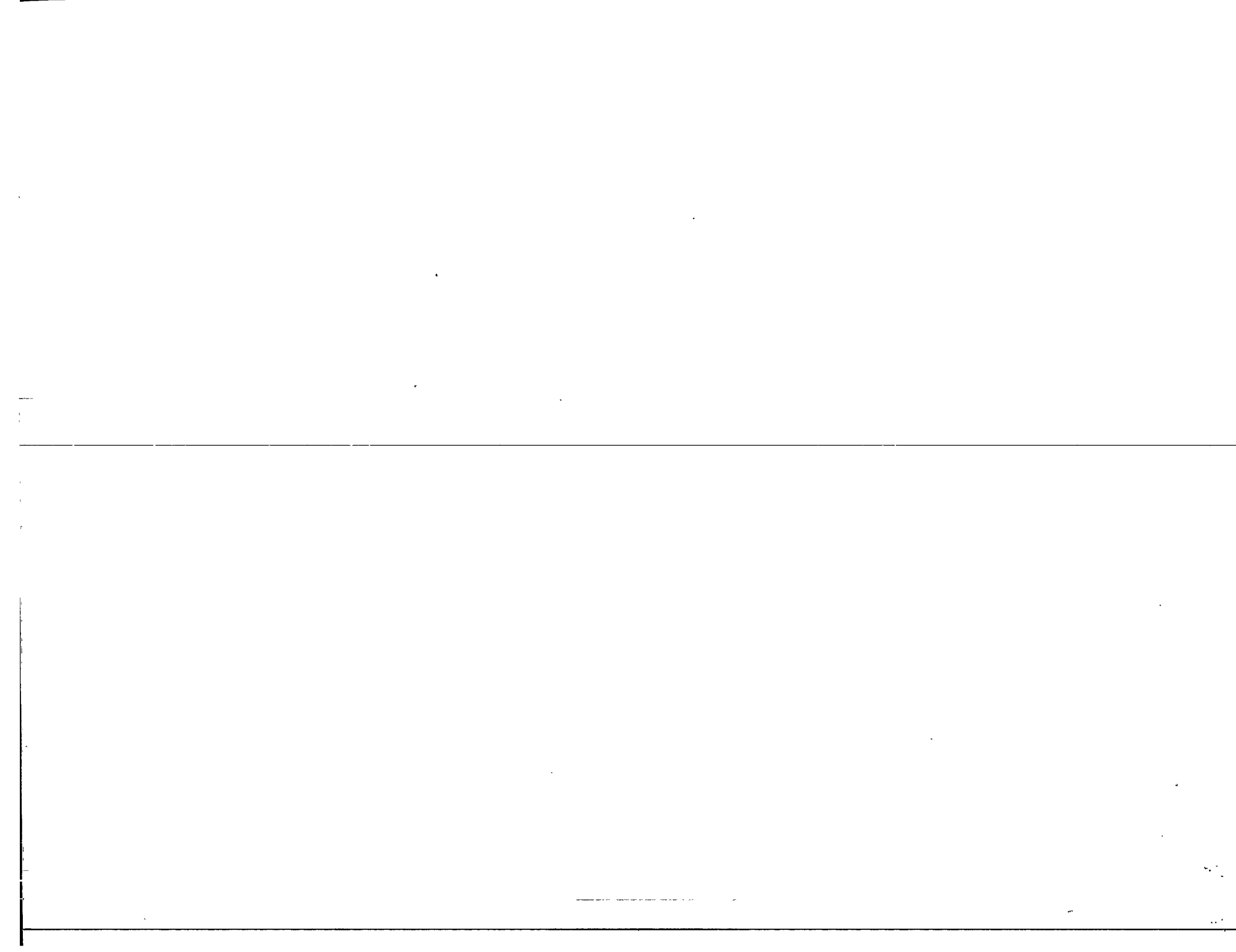
(1) This act takes effect on the first day of the 4th month beginning after publication.

(END)

INS 2-9

INS 210

D-note



**ASSEMBLY AMENDMENT 5,  
TO 1999 ASSEMBLY BILL 275**

October 12, 1999 - Offered by Representative F. LASEE.

INS,  
1-4

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At the locations indicated, amend the bill as follows:  
**1.** Page 1, line 3: delete "internet" and substitute "Internet".  
**2.** Page 1, line 4: before that line insert:

**SECTION 1.** 71.78 (4) (q) of the statutes is created to read:  
71.78 (4) (q) The secretary of revenue and employes of that department for the purpose of preparing and maintaining the list of persons with unpaid tax obligations as described in s. 73.03 (56) so that the list of such persons is available for public inspection".

~~**3.** Page 1, line 4: delete "SECTION 1." and substitute "SECTION 1e."  
**4.** Page 2, line 2: on lines 2, 3 and 9, delete "internet" and substitute "Internet".  
**5.** Page 2, line 6: after "inspection" insert ", and the department shall maintain the list on an electronic medium".  
**6.** Page 2, line 7: after "list" insert "and electronic medium".~~



**ASSEMBLY AMENDMENT 2,  
TO 1999 ASSEMBLY BILL 275**

October 12, 1999 - Offered by Representative F. LASEE.

*FNS 2-9, NO #*

1 At the locations indicated, amend the bill as follows:

2 **1.** Page 2, line 3: after "purpose" insert "<sup>NO #</sup>, except that the department may not

3 post on the Internet or maintain on the <sup>printed</sup> list <sup>or electronic medium</sup> the name of any person who has reached

4 an agreement or compromise with the department, or the department of justice,

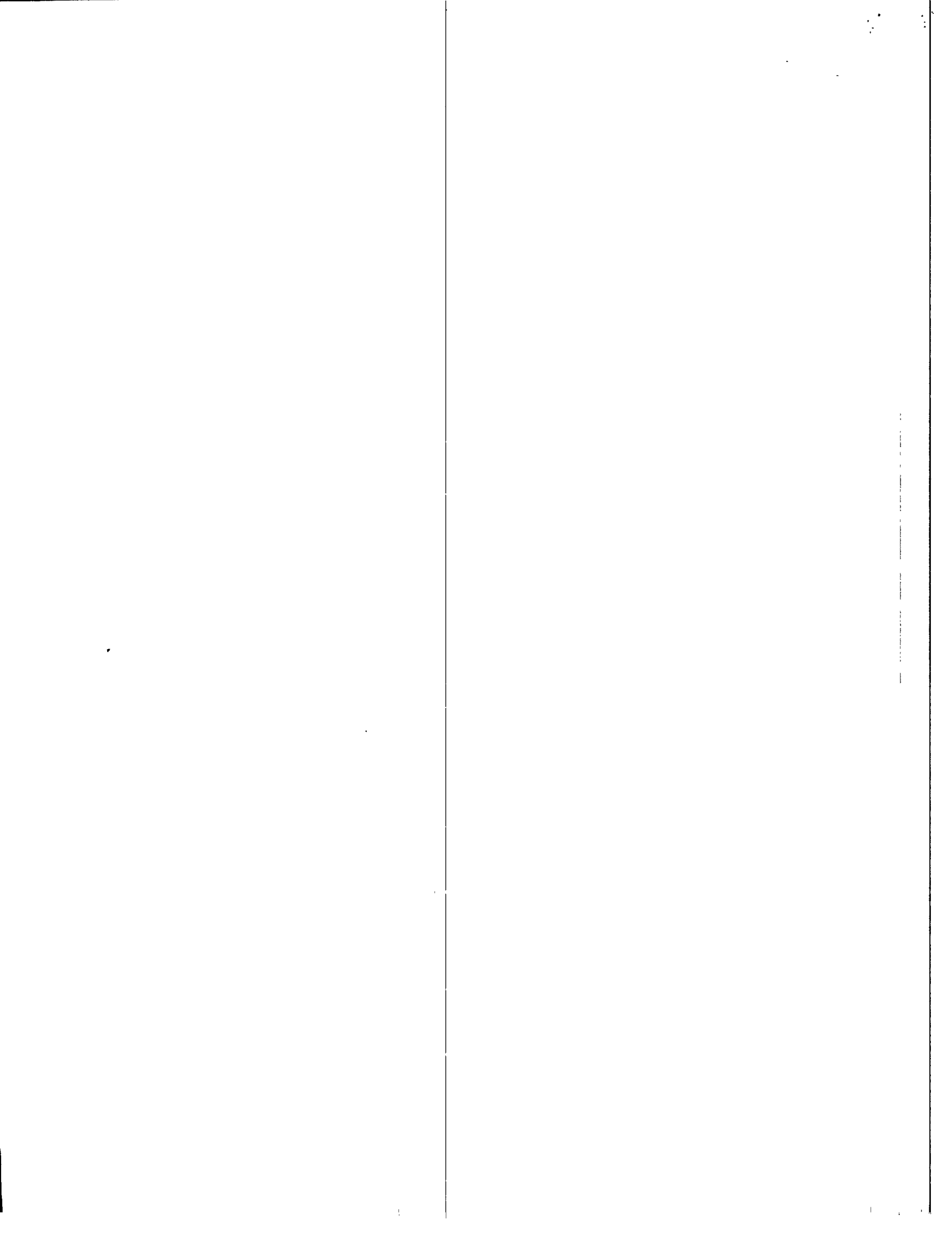
5 <sup>and is in compliance with that agreement</sup> under s. 71.92 regarding the payment of delinquent taxes <sup>and has started making</sup>

6 ~~payments to the department under s. 71.92 (2), (3) or (6)".~~

7

*(END)*





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

INS  
2-9,  
CONT

October 12, 1999 - Offered by Representative F. LASEE.

1 ~~At the locations indicated, amend the bill as follows:~~

2 1. Page 2, line 3: after "purpose" insert ", except that the department may not

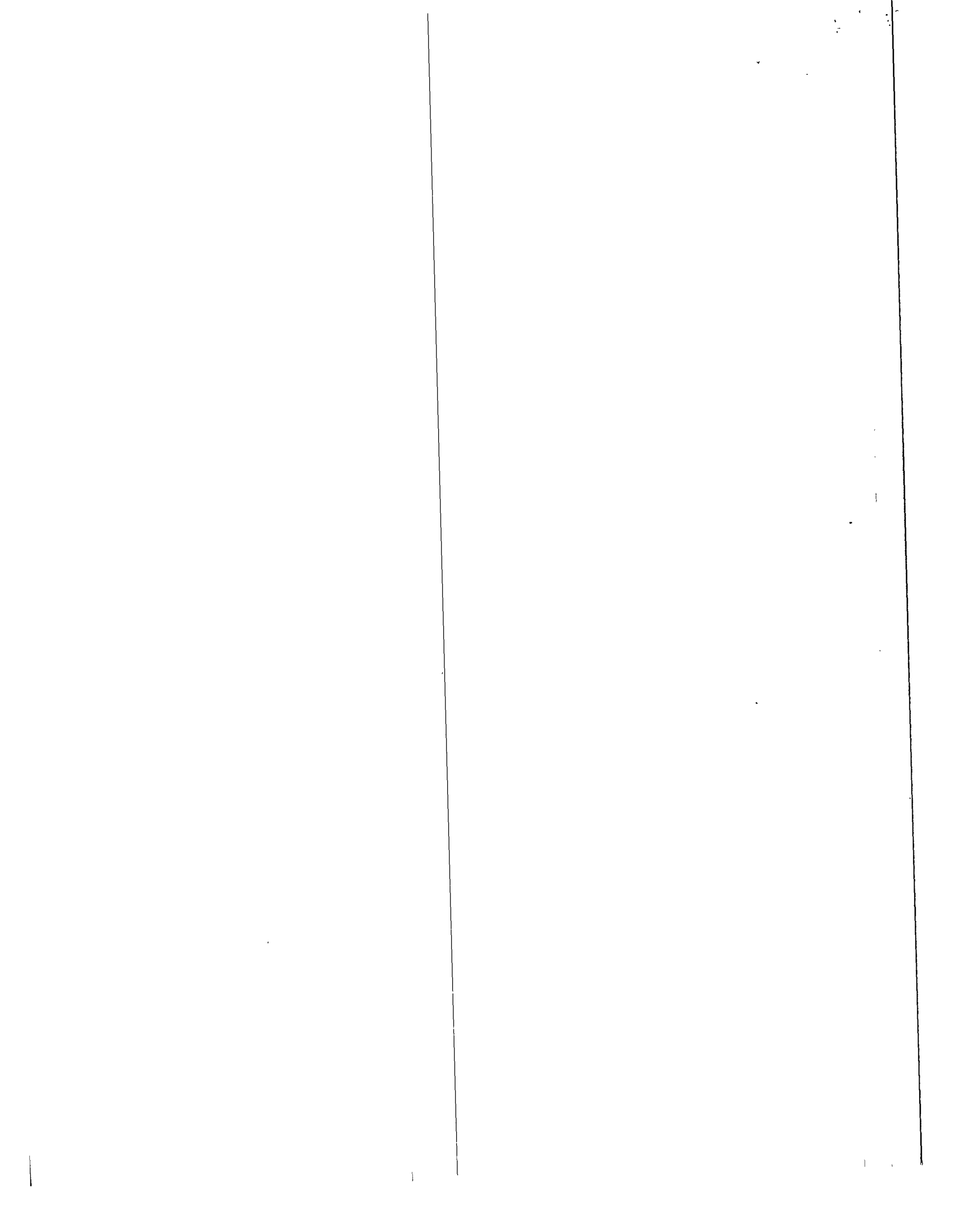
3 ~~post on the Internet or maintain on the list~~ <sup>or</sup> the name of any person who is protected

4 by a stay that is in effect under the Federal Bankruptcy Code under 11 USC 101 to

5 1330 ~~and~~ <sup>and</sup> the Internet posting shall be updated each

6 business <sup>plain</sup> day, as defined ~~in~~ <sup>in</sup> D. 562.01 (3m), to comply with these prohibitions, and the printed list and electronic medium shall be updated monthly to comply with these prohibitions.

END of ins 2-9



1 **7.** Page 2, line 9: after "basis" insert ", and the department shall update the  
2 electronic medium on a quarterly basis".

3 **8.** Page 2, line 9: after that line insert:

4 ~~SECTION 77.61~~ <sup>#</sup> 77.61 (5) (b) 12. of the statutes is created to read:

5 77.61 (5) (b) 12. The secretary of revenue and employes of that department for  
6 the purpose of preparing and maintaining the list of persons with unpaid tax  
7 obligations as described in s. 73.03 (56) <sup>✓</sup> so that the list of such persons is available  
8 for public inspection.

9 ~~SECTION 139.91~~ <sup>#</sup> 139.91 (1) of the statutes is amended to read:

10 139.91 (1) The Except as provided in sub. (4) <sup>✓</sup>, the department may not reveal  
11 facts obtained in administering this subchapter, except that the department may  
12 publish statistics that do not reveal the identities of dealers.

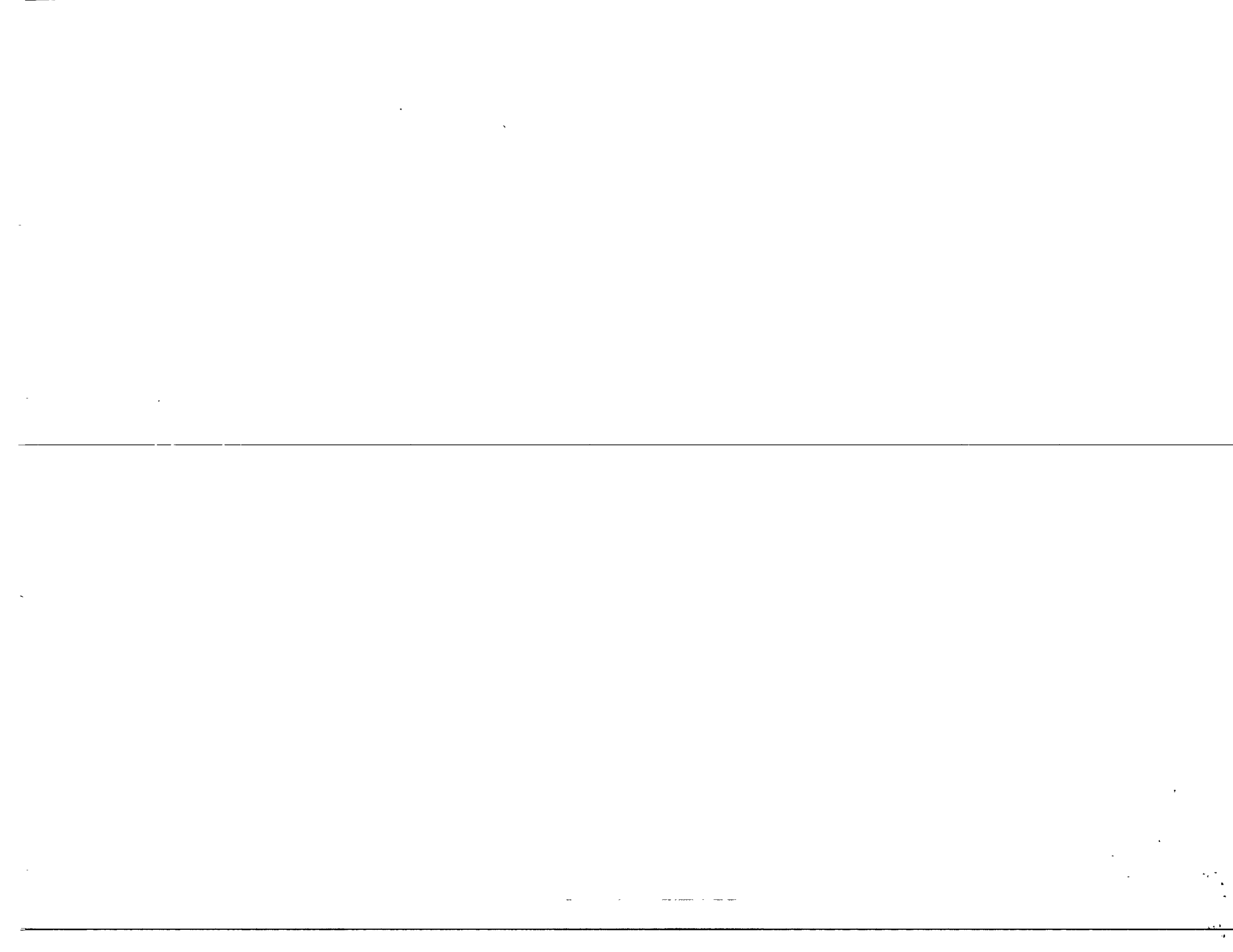
13 ~~SECTION 139.91~~ <sup>#</sup> 139.91 (4) of the statutes is created to read:

14 139.91 (4) The secretary of revenue and employes of that department may  
15 reveal facts obtained in administering this subchapter for the purposes of preparing  
16 and maintaining the list of persons with unpaid tax obligations as described in s.  
17 73.03 (56) so that the list of such persons is available for public inspection.".

18 ~~END~~

INS  
2-10

~~Vote~~



DRAFTER'S NOTE  
FROM THE  
LEGISLATIVE REFERENCE BUREAU

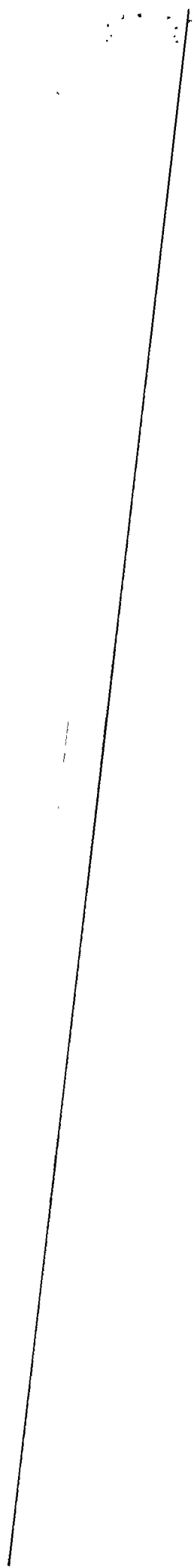
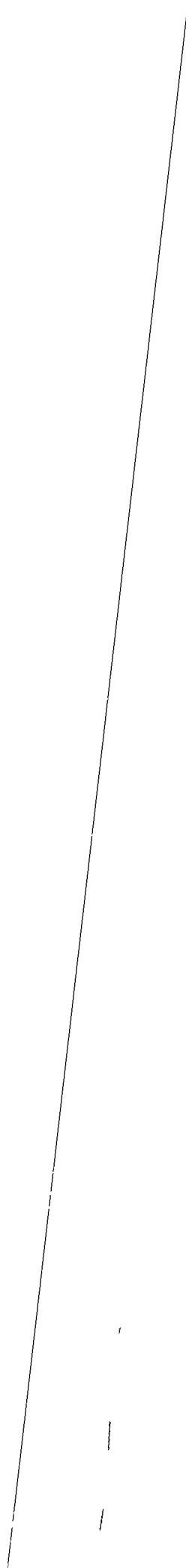
LRBs0208/7dn

MES...:.....

ja

LRB This substitute amendment essentially combines AB/275 and amendments a0421, a0422, a0423 and a0474, although it is not in the form of WLCS 0209/2 because that draft does not fit in with the intro to s. 73.03. Please review this substitute amendment carefully to ensure that it meets your intent. Also, although I've amended s. 139.91 (1) and created s. 139.91 (4), as requested by the department of revenue and as shown in WLCS 0209/2, this section has no legal effect because ss. 139.87 to 139.96, 1995 stats., has been ruled unconstitutional by the state Supreme Court in *State v. Hall*, 207 Wis. 2d 54 (1997).

Marc E. Shovers  
Senior Legislative Attorney  
Phone: (608) 266-0129  
E-mail: Marc.Shovers@legis.state.wi.us



**DRAFTER'S NOTE**  
**FROM THE**  
**LEGISLATIVE REFERENCE BUREAU**

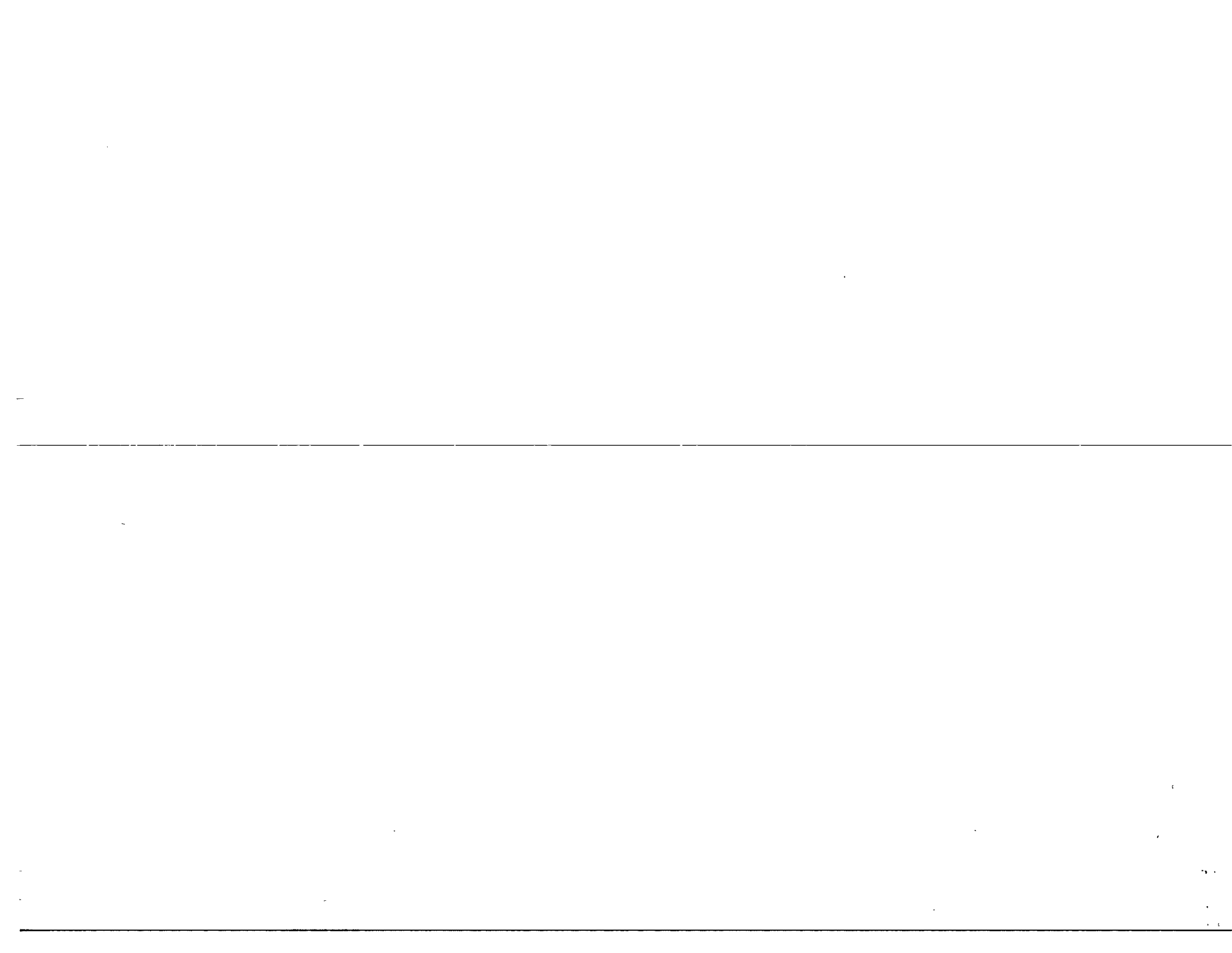
LRBs0208/1dn  
MES;jlg:km

November 24, 1999

This substitute amendment essentially combines AB-275 and amendments LRBa0421, LRBa0422, LRBa0423 and LRBa0474, although it is not in the form of WLCS 0209/2 because that draft does not fit in with the "(intro.)" to s. 73.03. Please review this substitute amendment carefully to ensure that it meets your intent. Also, although I've amended s. 139.91 (1) and created s. 139.91 (4), as requested by the department of revenue and as shown in WLCS 0209/2, this section has no legal effect because ss. 139.87 to 139.96, 1995 stats., has been ruled unconstitutional by the state Supreme Court in *State v. Hall*, 207 Wis. 2d 54 (1997).

Marc E. Shovers  
Senior Legislative Attorney  
Phone: (608) 266-0129  
E-mail: Marc.Shovers@legis.state.wi.us





**Shovers, Marc**

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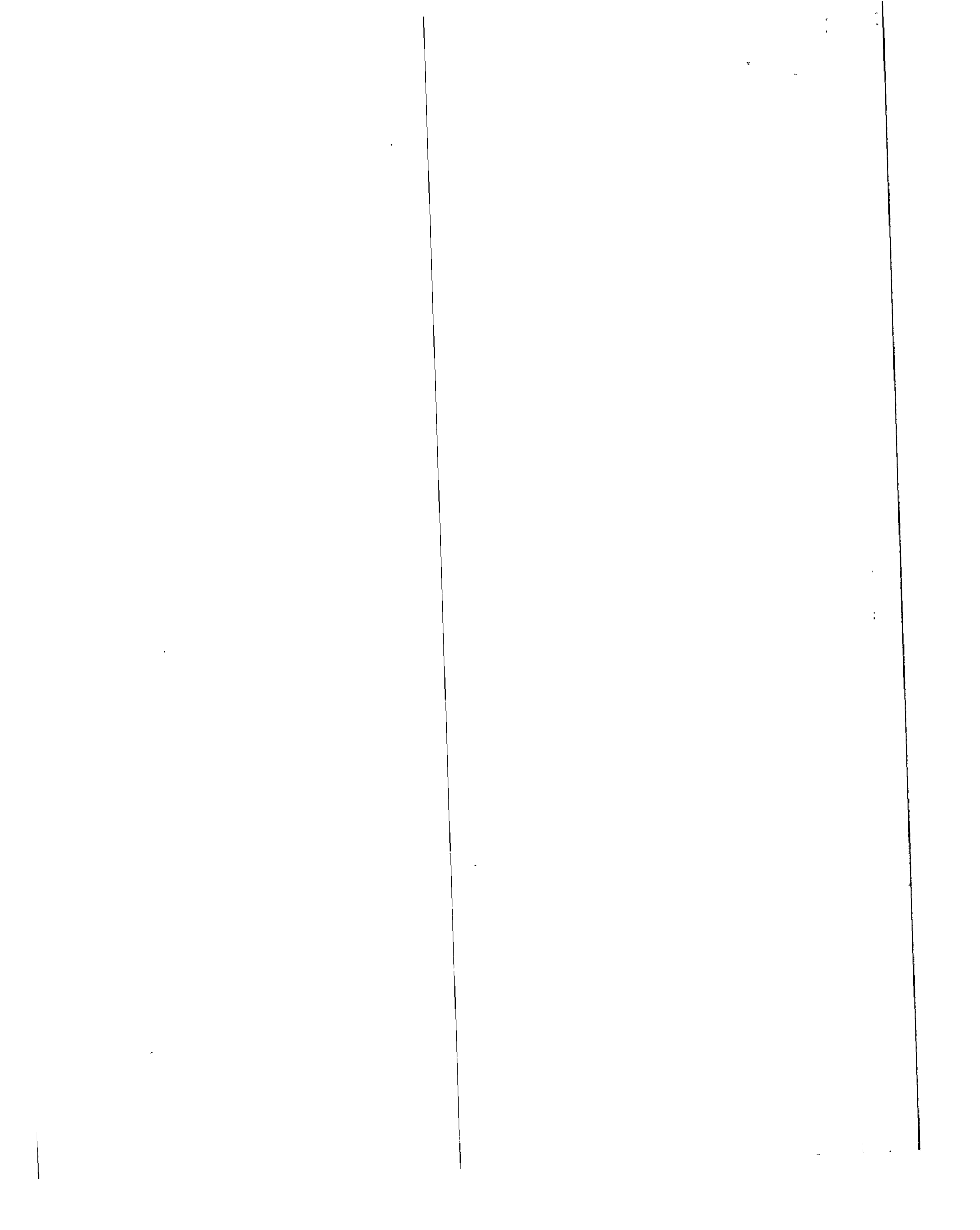
**To:** Nowlan, Andrew  
**Subject:** LRB s0208/1, delinquent taxpayer accounts on the Internet

Hi Andrew:

Could you please send the stripes back for this substitute amendment? On page 2, line 22, "monthly" should be changed to "quarterly." Thanks.

Marc E. Shovers

Senior Legislative Attorney  
Legislative Reference Bureau  
Phone: (608) 266-0129  
Fax: (608) 264-8522  
e-mail: marc.shovers@legis.state.wi.us





State of Wisconsin  
1999 - 2000 LEGISLATURE

LRBs02081  
MES:jlg:km

SOON

2  
RMR

ASSEMBLY SUBSTITUTE AMENDMENT,  
TO 1999 ASSEMBLY BILL 275

*reger*

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.

4

*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 employees 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 under 11 USC  
20 101 to 1330; and the Internet posting shall be updated each business day, as defined  
21 in s. 562.01 (3m), to comply with these prohibitions, and the printed list and  
22 electronic medium shall be updated ~~monthly~~<sup>quarterly</sup> 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 employees 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  
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6 publish statistics that do not reveal the identities of dealers.

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

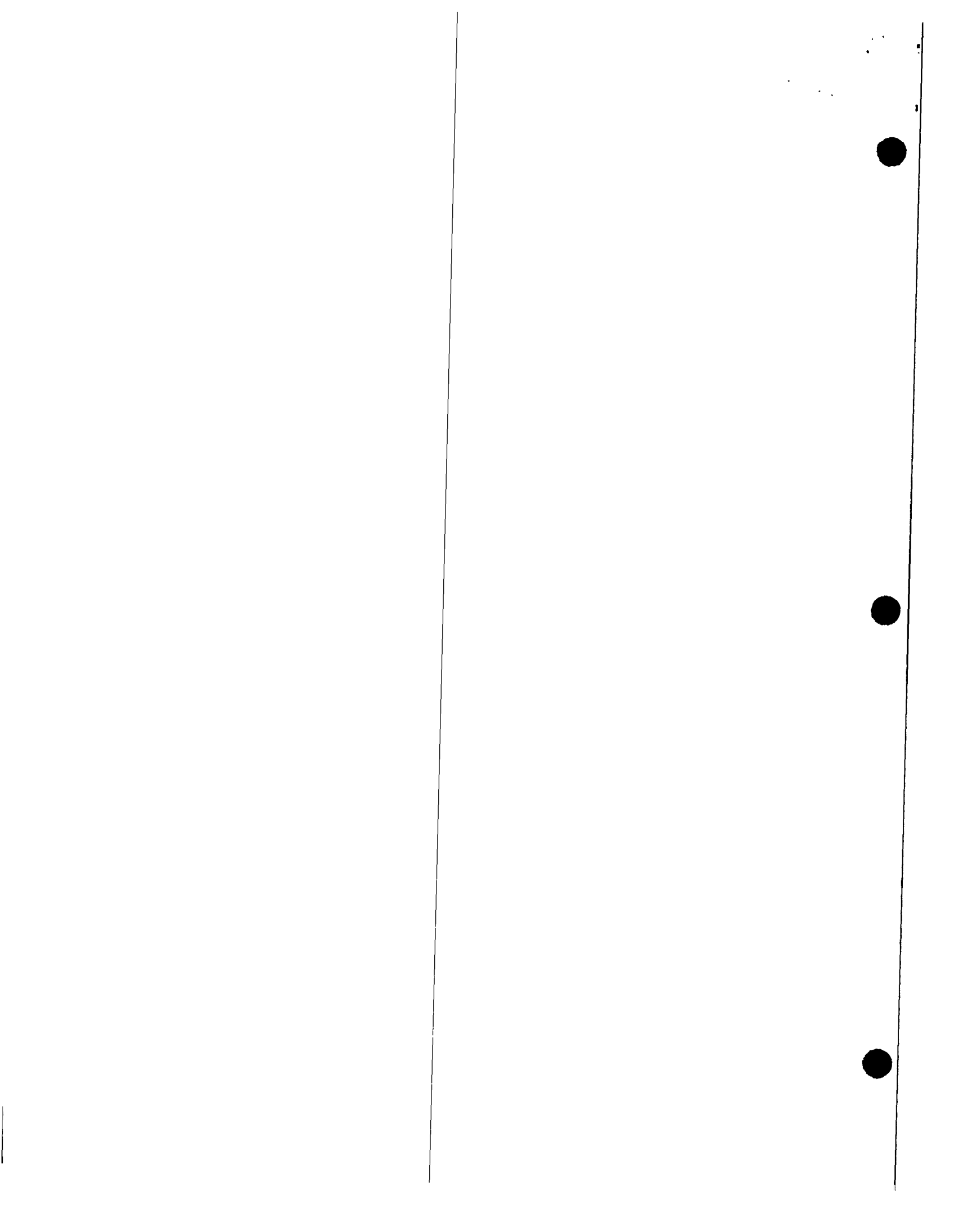
8 139.91 (4). The secretary of revenue and employes of that department may  
9 reveal facts obtained in administering this subchapter for the purposes of preparing  
10 and maintaining the list of persons with unpaid tax obligations as described in s.  
11 73.03 (56) so that the list of such persons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





State of Wisconsin  
1999 - 2000 LEGISLATURE

LRBs0208/2  
MES;jlg:hmh

RMP

ASSEMBLY SUBSTITUTE AMENDMENT,  
TO 1999 ASSEMBLY BILL 275

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 under 11 USC  
20 ~~101 to 1390~~, and the Internet posting shall be updated each business day, as defined  
21 in s. 562.01 (3m), to comply with these prohibitions, and the printed list and  
22 electronic medium shall be 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)

