

## 1999 DRAFTINGREQUEST

**Assembly Amendment (AA-AB634)**Received: **01/10/2000**Received By: **jkreye**Wanted: **Soon**

Identical to LRB:

For: **Michael Lehman (608) 267-2367**By/Representing: **andrew**

This file may be shown to any legislator: NO

Drafter: **j kreye**May Contact: **DOR**

Alt. Drafters:

Subject: **Tax - miscellaneous**Extra Copies: **h ES  
DOR**

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**Pre Topic:**

No specific pre topic given

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**Topic:**

Innocent spouse liability, rounding dollar amounts, delinquent tax payment

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**Instructions:**

See Attached

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**Drafting History:**

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Reouired</u>
/1	jkreye 01/10/2000	chanaman 01/1 1/2000	martykr 01/12/2000	_____	lrb-docadmin 01/12/2000	lrb-docadmin 01/12/2000	

FE Sent For:

&lt;END&gt;

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FE Sent For:		1/11					<END>

## Kreye, Joseph

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**From:** Gates-Hendrix, Sherrie  
**Sent:** Monday, January 10, 2000 2:56 PM  
**To:** Kreye, Joseph  
**cc:** Nowlan, Andrew; Ford, William  
**Subject:** amendments to AB 634

Joe-

DOR and Rep. Lehman (Andrew) would like the following amendments to AB 634:

1. **Innocent spouse provisions** - under Sections 3, 4, and 6 the changes that read "except as provided..." in these sections are not needed. So, the changes in p. 4, lines 14, 15 and 20 and p. 5, line 14 can be eliminated.
2. **Rounding dollars provision** - under Section 12, we would like to retain s. 71.80 (19) (c) and renumber it (b) and change the beginning of this paragraph to read:  
  
*(b) Inapplicability to computation of amount. Except at the request of the devartment, paragraph (a) does not apply . . .*
3. **Delinquent taxes payment timeframe** - we would also like to amend the bill to incorporate the provisions of AB 402 that would allow a payment schedule permitting payment of compromised delinquent taxes within a one-year period.

Let me know if you have questions. Thanks.



**ASSEMBLY AMENDMENT,  
TO 1999 ASSEMBLY BILL 634**

in 1-10-2000

SOON

WFO  
please  
fix  
topic  
line  
or  
request  
sheet

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

2 1. Page 1, line 10: after "taxes," insert "payment schedules for delinquent  
3 taxpayers who enter into a compromise,".

4 2. Page 4, line 14: delete the material beginning with "A" and ending with "a"  
5 on line 15 and substitute "A".

6 3. Page 4, line 20: delete that line and substitute?  
7 "71.10 (6) (b) *Separate returns.* A spouse filing?"

8 4. Page 5, line 14: delete that line and substitute?  
9 "71.10 (6m) (a) A formerly married or remarried".

10 5. Page 6, line 19: delete that line and substitute:  
11 "SECTION 12. 71.80 (19) (c) of the statutes is amended to read:

12 71.80 (19) (c) **Inapplicability to computation of amount.** Paragraph Except at  
13 the request of the department, paragraph (a) does not apply to items which must be

add stricken spaces

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1 taken into account in making the computations necessary to determine the total  
2 amount required to be shown on a form, statement or other document but applies  
3 only to such final amount."

4 **6.** Page 7, line 8: after that line insert:

5 "SECTION 13m. 71.92 (3) of the statutes is amended to read:

6 71.92 (3) Any taxpayer may petition the department of revenue to compromise  
7 his or her delinquent income or franchise taxes including the costs, penalties and  
8 interest. ~~Such~~ The petition shall set forth a sworn statement of the taxpayer and  
9 shall be in ~~such a~~ form as that the department ~~shall prescribe~~ prescribes and the  
10 department may examine the petitioner under oath concerning the matter. If the  
11 department finds that the taxpayer is unable to pay the taxes, costs, penalties and  
12 interest in full, it shall determine the amount the taxpayer is able to pay and shall  
13 enter an order reducing such taxes, costs, penalties and interest in accordance with  
14 ~~such the~~ determination. ~~Such~~ The order shall provide that ~~such the~~ compromise  
15 ~~shall be, if paid in a lump sum, is~~ effective only if paid within 10 days or the order  
16 shall provide that the compromise is effective if paid within one year if the  
17 department agrees to set up a payment schedule. The department or its collection  
18 agents upon receipt of ~~such the~~ order shall accept payment in accordance with the  
19 order. Upon payment of the total amount due under the order, the department shall  
20 credit the unpaid portion of the principal amount of such taxes and make appropriate  
21 record of the unpaid amount of penalties, costs, and interest accrued to the date of  
22 ~~such the~~ order. If within 3 years of the date of ~~such the~~ compromise order or the date  
23 of a final payment under a payment schedule, whichever is later, the department  
24 ~~shall ascertain~~ ascertains that the taxpayer has an income or property sufficient to

1 enable the taxpayer to pay the remainder of the tax including costs, penalty and  
2 interest the department shall reopen ~~said the~~ matter and order the payment in full  
3 of such taxes, costs, penalties and interest. Before the entry of ~~such the~~ order a notice  
4 shall be given to the taxpayer in writing advising of the intention of the department  
5 of revenue to reopen ~~such the~~ matter and fixing a time and place for the appearance  
6 of the taxpayer if the taxpayer desires a hearing. Upon entry of ~~such the~~ order the  
7 department of revenue shall make an appropriate record of the principal amount of  
8 ~~such the~~ taxes, penalties, costs and interest ordered to be paid and such taxes shall  
9 be immediately due and payable and shall thereafter be subject to the interest  
10 provided by s. 71.82 (2), and the department shall immediately proceed to collect the  
11 same together with the unpaid portion of penalty, costs, and interest accrued to the  
12 date of the compromise order.”.

13

(END)