

1999 DRAFTING REQUEST

Bill

Received: **11/2/98**

Received By: **shoveme**

Wanted: **As time permits**

Identical to LRB:

For: **Administration-Budget 6-1805**

By/Representing: **Gates-Hendrix**

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

Drafter: **shoveme**

May Contact:

Alt. Drafters:

Subject: **Tax - individual income
Tax - corp. inc. and fran.**

Extra Copies:

Topic:

DOA:.....Gates-Hendrix - Compromising nondelinquent taxes, interest, penalties and costs

Instructions:

See Attached. Create new compromise authority for DOR based on s. 71.92 (3)

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>
/P1	shoveme 11/10/98	ptellez 11/16/98	lpaasch 11/16/98	_____	lrb_docadmin 11/16/98		State
/P2	shoveme 12/16/98	gilfokm 12/17/98	martykr 12/18/98	_____	lrb_docadmin 12/18/98		State
/P3	shoveme 02/1/99	ptellez 02/1/99	hhagen 02/1/99	_____	lrb_docadmin 02/1/99		State
/P4	shoveme 02/8/99			_____			State
/P5		jgeller 02/8/99		_____			State
/P6			hhagen	_____			

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/P3	shoveme 02/1/99	ptellez 02/1/99	hhagen 02/1/99	_____	lrb_docadmin 02/1/99		State

12 MES 2/6/99 12 3/8 jug 4/2/98 4/2/98
 FE Sent For:
 15
 <END>

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Extra Copies: **JK**

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/P2	shoveme 12/16/98	gilfokm 12/17/98	martykr 12/18/98	_____	lrb_docadmin 12/18/98		State

1P3 MES 2/1/99
FE Sent For:

1P3 pot 2/1/99 # 2h
1P3-2-1-99
Kmg
cut/km 2/1
<END>

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Extra Copies: **JK**

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/P1	shoveme 11/10/98	ptellez 11/16/98	lpaasch 11/16/98	_____	lrb_docadmin 11/16/98		State

1/P2 2/16/98 8/10/98 12/16/98 mt
 FE Sent For: *1/2-12-17/98 mg* *km 12/18*

submit

<END>

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Topic:

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Instructions:

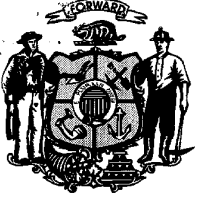
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/P1	shoveme	11-11-13 king	11-16-98	11-16-98 SS			State

FE Sent For:

<END>



STATE OF WISCONSIN
DEPARTMENT OF ADMINISTRATION
101 East Wilson Street, Madison, Wisconsin

TOMMY G. THOMPSON
GOVERNOR
MARK D. BUGHER
SECRETARY

Mailing Address:
Post Office Box 7864
Madison, WI 53707-7864



Date: October 30, 1998

Priority: High

To: Steve Miller
Legislative Reference Bureau

From: Sherrie Gates-Hendrix^{SA}, SBO 6-1805

Subject: Draft for Governor's 1999-2001 Budget Bill -- Individual Income Tax
-- **Compromising Non-Delinquent Taxes**

Please draft the attached for inclusion in the Governor's 1999-2001 budget bill.

Thanks.

Compromising non-delinquent taxes,
interest, penalties and costs for inability
to pay

Wisconsin Department of Revenue
I S & E Tax Division
August 7, 1998

TITLE: Compromising Non-Delinquent Taxes, Interest, Penalties and Costs for Inability to Pay

DESCRIPTION OF CURRENT LAW AND PROBLEM:

Section 71.92(3), Wis. Stats. (1995-96), provides that any taxpayer may petition the Department of Revenue to compromise **delinquent** income or franchise taxes including the costs, penalties and interest. The petition must set forth a sworn statement of the taxpayer and must be in the form the department prescribes. The department may examine the petitioner under oath concerning the matter.

If the department determines there is an inability to pay (based on financial statements and any other information requested by the department), the department determines the amount the taxpayer is able to pay. The compromise is effective only if paid within ten days. Upon payment, the department credits the unpaid portion of taxes, interest, penalties and costs.

If within 3 years of the date of compromise, the department determines the taxpayer has income or property sufficient to enable the taxpayer to pay the remainder of the tax, interest, penalties and costs, the department may reopen the matter and order the payment in full of such taxes, interest, penalties and costs. A notice is given to the taxpayer in writing advising of the intention of the department of revenue to reopen such matter. If the taxpayer desires a hearing, it is arranged.

The department makes the appropriate record of the taxes, interest, penalties and costs and they become immediately due and payable. The taxes are subject to interest provided by section 71.82(2), Wis. Stats. The department proceeds to collect these amounts due.

These compromise provisions are solely related to **delinquent** taxes. The department would like the statutory authority to compromise any taxes, interest, penalties and costs at any level of assessment or appeal, but not yet recorded as delinquent, for inability to pay. The procedures would be identical to those in section 71.92(3), Wis. Stats. (1995-96).

RECOMMENDATION FOR ACTION:

The department should be provided the authority to compromise any taxes, interest, penalties and costs at any level of assessment or appeal, but not yet recorded as delinquent, for inability to pay. The procedure would be identical to those in section 71.92(3), Wis. Stats. (1995-96). The new compromise provisions for **non-delinquent** taxes, interest, penalties and costs should apply to all taxes administered by the department (not just income and franchise taxes).

The new compromise provisions would require the taxpayer to petition the department on a form the department prescribes and with a sworn statement. The petitioner must provide financial statements and other financial information requested by the department. The new procedures would require payment within ten days and the authority for the department to

reopen the matter within 3 years of the date of compromise. The department would need the authority to reopen any case on ability to pay within 3 years, even if an assessment or appeal statute of limitations or an appeals closing agreement closes the assessment or appeal on the issues.

FISCAL/ADMINISTRATIVE IMPACT:

Unknown. The department will need to ensure "checks and balances" in non-delinquent compromises like we do with delinquent tax compromises. Only certain employees would have the authority to approve compromises. Only certain employees would have the authority to credit off taxes, interest and penalties. Also, the department will need to keep records on all compromises to enable review for ability to pay within 3 years.

DRAFTING INSTRUCTIONS:

The compromise provisions for non-delinquent taxes, interest, penalties and costs should apply to all tax types administered by the department.

EFFECTIVE DATE OR INITIAL APPLICABILITY:

First day of the second month following publication.

PERSON TO CONTACT:

Diane Hardt
(608) 266-6798

PREPARED BY: Diane Hardt
(608) 266-6798

I/Diane/Comprmis.dlh



State of Wisconsin
1999 - 2000 LEGISLATURE

LRB-0764/P1
MES. pg. 1...

Changes made on req. sheet

DOA:.....Gates-Hendrix - Compromising delinquent income and franchise taxes, interest, penalties and costs

FOR 1999-01 BUDGET — NOT READY FOR INTRODUCTION

Note to Ed., WPO: T&K would not let me print this bill with line numbers.

D-NOTE

SOON

do not gen

WPO: Print w/line #'s

AN ACT relating to: authorizing the department of revenue to compromise non-delinquent taxes, interest penalties and costs

Analysis by the Legislative Reference Bureau

TAXATION

OTHER TAXATION

Under current law, any taxpayer may petition the department of revenue (DOR) to compromise delinquent income or franchise taxes, including any applicable costs, penalties and interest. The petition must contain a sworn statement of the taxpayer, and DOR may examine the taxpayer under oath regarding the matter. If the department determines that the taxpayer is unable to pay in full the amount due, based on an examination of the taxpayer's financial statements and any other information required by the DOR, the department is required to determine the amount that the taxpayer is able to pay. The department is then required to enter an order reducing the taxes, costs, penalties and interest due in accordance with its determination. The compromise is effective only if it is paid within 10 days. ten

If within 3 years of the date of a compromise DOR determines that the taxpayer has an income or property sufficient to enable the taxpayer to pay the remainder of the tax, including costs, penalties and interest, the department must reopen the matter and order the payment in full of such taxes, costs, penalties and interest. Before entering the order, however, DOR must provide the taxpayer with written

three

notice advising the taxpayer of DOR's intention and fixing a time and place for the taxpayer to appear if the taxpayer desires a hearing. After entering the order, DOR is required to make a record of the principal amount of the taxes, and penalties, costs and interest, that are ordered to be paid and such taxes are immediately due, payable and subject to interest.

Under this bill, DOR is authorized to compromise any taxes, interest, penalties and costs that are due this state and that have not yet been recorded as delinquent. The procedures that DOR is required to follow are the same as the current procedures that apply to compromises regarding delinquent income or franchise taxes, including costs, penalties and interest.

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:

delete
extra
space

SECTION 1. 73.13 of the statutes is created to read:

73.13 Compromising non⁴delinquent taxes. (1) In this section, "tax" means an amount that is owed to this state under ch. 71, 72, 76, 77, 78 or 139, that is not delinquent, and any addition to tax, interest, penalties, costs or other liability in respect to those amounts.

the department with financial statements and any other information requested by the department that is related to the petition

(2) SECTION 2. 71.92 (3) of the statutes is amended to read:

~~(71.92(3))~~ Any taxpayer may petition the department of revenue to compromise his or her delinquent income or franchise taxes including the costs, penalties and interest. *The* petition shall set forth a sworn statement of the taxpayer and shall be in ~~such~~ *a* form ~~as~~ *that* the department shall prescribe ~~and~~ *and* the department may examine the petitioner under oath concerning the matter. *and may require the taxpayer to provide* If the department finds that the taxpayer is unable to pay the taxes, costs, penalties and interest in full, ~~it~~ *the department* shall determine the amount *that* the taxpayer is able to pay and shall enter an order reducing ~~such~~ *the* taxes, costs, penalties and interest in accordance with ~~such~~ *the* determination.

of the date on which the order is issued

The ~~such~~ order shall provide that ~~such~~ compromise ~~shall be~~ effective only if paid within 10 days. The department or its collection agents, upon receipt of ~~such~~ order shall accept payment in accordance with the order. Upon payment the department shall credit the unpaid portion of the principal amount of ~~such~~ taxes and make appropriate record of the unpaid amount of penalties, costs, and interest accrued to the date of ~~such~~ order. If within 3 years of the date of ~~such~~ compromise order the department shall ascertain that the taxpayer has an income or property sufficient to enable the taxpayer to pay the remainder of the tax including costs, ~~penalty~~ and interest, the department shall reopen ~~such~~ matter and order the payment in full of ~~such~~ taxes, costs, penalties and interest. Before the entry of ~~such~~ order, a notice shall be given to the taxpayer ~~in writing~~ advising of the intention of the department of revenue to reopen ~~such~~ matter and fixing a time and place for the appearance of the taxpayer if the taxpayer desires a hearing. Upon entry of ~~such~~ order the department of revenue shall make an appropriate record of the principal amount of ~~such~~ taxes, penalties, costs and interest ordered to be paid, ~~and~~ such taxes shall be immediately due and payable and shall thereafter be subject to the interest provided by s. 71.82 (2), and the department shall immediately proceed to collect the same together with the unpaid portion of ~~penalty~~ costs, and interest accrued to the date of the compromise order.

(*)

History: 1987 a. 312; 1989 a. 31; 1991 a. 39; 1997 a. 237. History: 1987 a. 312; 1989 a. 31; 1991 a. 39; 1997 a. 237.

SECTION 9443. Effective dates; revenue.

(1) COMPROMISING NON-DELINQUENT TAXES. The treatment of section 73.13 of the statutes takes effect on the first day of the ~~second~~ ^{2nd} month following publication.

(END)

D-NOTE

The definition of "tax" that I used is based on the definition in s. 73.12 (1) (a). Is this OK?

AMZ

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

LRB-0764/P1dn
MES:pgt:lp

November 16, 1998

The definition of "tax" that I used is based on the definition in s. 73.12 (1) (a). Is this OK?

Marc E. Shovers
Senior Legislative Attorney
266-0129

Shovers, Marc

From: Gates-Hendrix, Sherrie [sherrie.gateshendrix@doa.state.wi.us]
Sent: Monday, November 23, 1998 9:22 AM
To: Shovers, Marc
Subject: FW: LRB Draft: 99-0764/P1

Here are DOR's comments on LRB764. Perhaps I'll "talk" to you soon.

-----Original Message-----

From: Hardt, Diane
Sent: Saturday, November 21, 1998 2:38 PM
To: Gates-Hendrix, Sherrie
Cc: Braun, Yeang Eng
Subject: RE: LRB Draft: 99-0764/P1

D. 66.75 (m) (f) 3. after

ch 77 is in the bill already

My comments:

1. The definition of net tax should include the room tax portion of the expo tax provided in chapter 66 (food and beverage and rental car portions are in chapter 77).
2. We want to include the delinquent tax collection fee provided in sec. 73.03(33m). The last sentence should read: "Such taxes shall be immediately due and payable and shall thereafter be subject to interest provided by s. 71.82(2), as that subsection applies to delinquent income and franchise taxes under s. 71.82, and the fee provided by s. 73.03 (33m) and the department shall immediately proceed to collect the taxes together with the unpaid portion of penalties, costs, and interest accrued to the date of the compromise order (and the fee provided by s. 73.03(33m))"

From: Sherrie Gates-Hendrix
To: EMX -DHARDT
Subject: FW: LRB Draft: 99-0764/P1
Date: Tuesday, November 17, 1998 1:21PM

<<File Attachment: 9907645.PDF>> <<File Attachment: 990764P.PDF>> Here is the draft and drafter's note on the compromising nondelinquent taxes issue.

Shovers, Marc

From: Gates-Hendrix, Sherrie [sherrie.gateshendrix@doa.state.wi.us]
Sent: Monday, December 14, 1998 11:45 AM
To: Shovers, Marc

Dianes comments:

1. The definition of net tax should include the room tax portion of the expo tax provided in chapter 66 (food and beverage and rental car portions are in chapter 77).

2. We want to include the delinquent tax collection fee provided in sec. 73.03(33m). The last sentence should read: "Such taxes shall be immediately due and payable and shall thereafter be subject to interest provided by s. 71.82(2), as that subsection applies to delinquent income and franchise taxes under s. 71.82, and the fee provided by s. 73.03 (33m), and the department shall immediately proceed to collect the taxes together with the unpaid portion of penalties, costs, and interest accrued to the date of the compromise order and the fee provided by s. 73.03(33m).

Can you please make these changes? Thanks.



State of Wisconsin
1999 - 2000 LEGISLATURE

LRB-0764/P1

MES:del/ly

eking *FMR*

DOA:.....Gates-Hendrix - Compromising nondelinquent taxes, interest, penalties and costs

FOR 1999-01 BUDGET — NOT READY FOR INTRODUCTION

P-NOTE

SOON

do not gen

1 AN ACT *do not gen* relating to: authorizing the department of revenue to compromise
2 nondelinquent taxes, interest, penalties and costs.

Analysis by the Legislative Reference Bureau

TAXATION

OTHER TAXATION

Under current law, any taxpayer may petition the department of revenue (DOR) to compromise delinquent income or franchise taxes, including any applicable costs, penalties and interest. The petition must contain a sworn statement of the taxpayer, and DOR may examine the taxpayer under oath regarding the matter. If the department determines that the taxpayer is unable to pay in full the amount due, based on an examination of the taxpayer's financial statements and any other information required by DOR, the department is required to determine the amount that the taxpayer is able to pay. The department is then required to enter an order reducing the taxes, costs, penalties and interest due in accordance with its determination. The compromise is effective only if it is paid within ten days.

If within three years of the date of a compromise DOR determines that the taxpayer has an income or property sufficient to enable the taxpayer to pay the remainder of the tax, including costs, penalties and interest, the department must reopen the matter and order the payment in full of such taxes, costs, penalties and interest. Before entering the order, however, DOR must provide the taxpayer with

written notice advising the taxpayer of DOR's intention and fixing a time and place for the taxpayer to appear if the taxpayer desires a hearing. After entering the order, DOR is required to make a record of the principal amount of the taxes, and penalties, costs and interest, that are ordered to be paid and such taxes are immediately due, payable and subject to interest.

Under this bill, DOR is authorized to compromise any taxes, interest, penalties and costs that are due this state and that have not yet been recorded as delinquent. The procedures that DOR is required to follow are the same as the current procedures that apply to compromises regarding delinquent income or franchise taxes, including costs, penalties and interest.

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:

1 **SECTION 1.** 73.13 of the statutes is created to read:

2 **73.13 Compromising nondelinquent taxes.** (1) In this section, "tax"
3 means an amount that is owed to this state under ^{§. 66, 75 (1m) (f) 3, and} ch. 71, 72, 76, 77, 78 or 139, that
4 is not delinquent, and any addition to tax, interest, penalties, costs or other liability
5 in respect to those amounts.

6 (2) Any taxpayer may petition the department of revenue to compromise the
7 taxpayer's taxes including the costs, penalties and interest. The petition shall set
8 forth a sworn statement of the taxpayer and shall be in a form that the department
9 prescribes. The department may examine the petitioner under oath concerning the
10 matter and may require the taxpayer to provide the department with financial
11 statements and any other information requested by the department that is related
12 to the petition. If the department finds that the taxpayer is unable to pay the taxes,
13 costs, penalties and interest in full, the department shall determine the amount that
14 the taxpayer is able to pay and shall enter an order reducing the taxes, costs,
15 penalties and interest in accordance with the determination. The order shall provide

1 that the compromise is effective only if paid within 10 days of the date on which the
2 order is issued. The department or its collection agents, upon receipt of the order,
3 shall accept payment in accordance with the order. Upon payment the department
4 shall credit the unpaid portion of the principal amount of the taxes and make
5 appropriate record of the unpaid amount of penalties, costs, and interest accrued to
6 the date of the order. If within 3 years of the date of the compromise order the
7 department ascertains that the taxpayer has an income or property sufficient to
8 enable the taxpayer to pay the remainder of the tax including costs, penalties and
9 interest, the department shall reopen the matter and order the payment in full of the
10 taxes, costs, penalties and interest. Before the entry of the order, a written notice
11 shall be given to the taxpayer advising of the intention of the department to reopen
12 the matter and fixing a time and place for the appearance of the taxpayer if the
13 taxpayer desires a hearing. Upon entry of the order the department shall make an
14 appropriate record of the principal amount of the taxes, penalties, costs and interest
15 ordered to be paid. Such taxes shall be immediately due and payable and shall
16 thereafter be subject to the interest provided by s. 71.82 (2), as that subsection
17 *and to the delinquent account fee described in s. 73.03 (33m),* and the department
18 shall immediately proceed to collect the taxes together with the unpaid portion of
19 *and the fee described in s. 73.03 (33m)* penalties, costs, and interest accrued to the date of the compromise order.

20 **SECTION 9443. Effective dates; revenue.**

21 (1) COMPROMISING NONDELINQUENT TAXES. The treatment of section 73.13 of the
22 statutes takes effect on the first day of the 2nd month following publication.

23 (END)

DRAFTER'S NOTE
FROM THE
LEGISLATIVE REFERENCE BUREAU

LRB-0764/P1a
MES:pgt:lp

RDJ
pgt:shmy

November 16, 1998

^p
"ex 10"
(The bill now includes the state's ^{3%} portion of the room tax under s. 66.75(1m)(f) 3.; the state's portion of the local food and beverage tax is already included in the definition of "tax".
The definition of "tax" that I used is based on the definition in s. 73.12(1)(a). Is this tax
OK?

Marc E. Shovers
Senior Legislative Attorney
266-0129

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

LRB-0764/P2dn
MES:pgt&kmg:km

December 18, 1998

The bill now includes the state's 3% portion of the "expo" room tax under s. 66.75 (1m) (f) 3.; the state's portion of the local food and beverage tax is already included in the definition of "tax".

Marc E. Shovers
Senior Legislative Attorney
266-0129



[NOW]
State of Wisconsin
1999 - 2000 LEGISLATURE

LRB-0764/P2
MES:pgt&kmg:1/01

FMR (same?)

DOA:.....Gates-Hendrix - Compromising nondelinquent taxes, interest, penalties and costs

FOR 1999-01 BUDGET — NOT READY FOR INTRODUCTION

only change -
p. 2, li 3

no mgt gen

- 1 AN ACT relating to: authorizing the department of revenue to compromise
- 2 nondelinquent taxes, interest, penalties and costs.

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6 the date of the order. If within 3 years of the date of the compromise order the
7 department ascertains that the taxpayer has an income or property sufficient to
8 enable the taxpayer to pay the remainder of the tax including costs, penalties and
9 interest, the department shall reopen the matter and order the payment in full of the
10 taxes, costs, penalties and interest. Before the entry of the order, a written notice
11 shall be given to the taxpayer advising of the intention of the department to reopen
12 the matter and fixing a time and place for the appearance of the taxpayer if the
13 taxpayer desires a hearing. Upon entry of the order the department shall make an
14 appropriate record of the principal amount of the taxes, penalties, costs and interest
15 ordered to be paid. Such taxes shall be immediately due and payable and shall
16 thereafter be subject to the interest provided by s. 71.82 (2), as that subsection
17 applies to delinquent income and franchise taxes under s. 71.82, and to the
18 delinquent account fee described in s. 73.03 (33m), and the department shall
19 immediately proceed to collect the taxes together with the unpaid portion of
20 penalties, costs, and interest accrued to the date of the compromise order and the fee
21 described in s. 73.03 (33m).

22 **SECTION 9443. Effective dates; revenue.**

23 (1) COMPROMISING NONDELINQUENT TAXES. The treatment of section 73.13 of the
24 statutes takes effect on the first day of the 2nd month following publication.

25 (END)



State of Wisconsin
1999 - 2000 LEGISLATURE

LRB-0764/22
MES:pgt&kmg:pa

FMR

DOA:.....Gates-Hendrix - Compromising nondelinquent taxes, interest,
penalties and costs

FOR 1999-01 BUDGET — NOT READY FOR INTRODUCTION

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p. 3, l 24

- 1 AN ACT ..., relating to: authorizing the department of revenue to compromise
- 2 nondelinquent taxes, interest, penalties and costs.

Analysis by the Legislative Reference Bureau

TAXATION

OTHER TAXATION

Under current law, any taxpayer may petition the department of revenue (DOR) to compromise delinquent income or franchise taxes, including any applicable costs, penalties and interest. The petition must contain a sworn statement of the taxpayer, and DOR may examine the taxpayer under oath regarding the matter. If the department determines that the taxpayer is unable to pay in full the amount due, based on an examination of the taxpayer's financial statements and any other information required by DOR, the department is required to determine the amount that the taxpayer is able to pay. The department is then required to enter an order reducing the taxes, costs, penalties and interest due in accordance with its determination. The compromise is effective only if it is paid within ten days.

If within three years of the date of a compromise DOR determines that the taxpayer has an income or property sufficient to enable the taxpayer to pay the remainder of the tax, including costs, penalties and interest, the department must reopen the matter and order the payment in full of such taxes, costs, penalties and interest. Before entering the order, however, DOR must provide the taxpayer with

written notice advising the taxpayer of DOR's intention and fixing a time and place for the taxpayer to appear if the taxpayer desires a hearing. After entering the order, DOR is required to make a record of the principal amount of the taxes, and penalties, costs and interest, that are ordered to be paid and such taxes are immediately due, payable and subject to interest.

Under this bill, DOR is authorized to compromise any taxes, interest, penalties and costs that are due this state and that have not yet been recorded as delinquent. The procedures that DOR is required to follow are the same as the current procedures that apply to compromises regarding delinquent income or franchise taxes, including costs, penalties and interest.

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:

1 **SECTION 1.** 73.13 of the statutes is created to read:

2 **73.13 Compromising nondelinquent taxes.** (1) In this section, "tax"
3 means an amount that is owed to this state under s. 66.75 (1m) (f) 3. or ch. 71, 72,
4 76, 77, 78 or 139, that is not delinquent, and any addition to tax, interest, penalties,
5 costs or other liability in respect to those amounts.

6 (2) Any taxpayer may petition the department of revenue to compromise the
7 taxpayer's taxes including the costs, penalties and interest. The petition shall set
8 forth a sworn statement of the taxpayer and shall be in a form that the department
9 prescribes. The department may examine the petitioner under oath concerning the
10 matter and may require the taxpayer to provide the department with financial
11 statements and any other information requested by the department that is related
12 to the petition. If the department finds that the taxpayer is unable to pay the taxes,
13 costs, penalties and interest in full, the department shall determine the amount that
14 the taxpayer is able to pay and shall enter an order reducing the taxes, costs,
15 penalties and interest in accordance with the determination. The order shall provide

1 that the compromise is effective only if paid within 10 days of the date on which the
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23 (1) COMPROMISING NONDELINQUENT TAXES. The treatment of section 73.13 of the
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25 (END)



State of Wisconsin
1999 - 2000 LEGISLATURE

LRB-0764/2
MES:pgt&kmg:hmh

DOA:.....Gates-Hendrix - Compromising nondelinquent taxes, interest,
penalties and costs

FOR 1999-01 BUDGET — NOT READY FOR INTRODUCTION

- 1 **AN ACT ...; relating to:** authorizing the department of revenue to compromise
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Analysis by the Legislative Reference Bureau

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