

2001 DRAFTING REQUEST

Bill

Received: **09/05/2000**

Received By: **shoveme**

Wanted: **As time permits**

Identical to LRB:

For: **Frank Lasee (608) 266-9870**

By/Representing: **Mark**

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

Drafter: **shoveme**

May Contact:

Alt. Drafters:

Subject: **Tax - individual income**

Extra Copies:

Pre Topic:

No specific pre topic given

Topic:

Require DOR to create a Web site that posts information about delinquent taxpayers

Instructions:

See Attached Combine 1999 s0208/3 (sub to AB 275) w/ a0422, a0421, a0423, a0474 and a0746.

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 09/05/2000	gilfokm 09/29/2000		_____			State
/1			pgreensl 10/02/2000	_____	lrb_docadmin 10/02/2000		

FE Sent For:

<END>

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1?	shoveme	1-9/29 kmg	b/a ps	192/pg JED			
1/1NES 9/5/00							

FE Sent For:

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State of Wisconsin
1999 - 2000 LEGISLATURE

2001-2002

-0038/1
LRB-50647
MES... King
FMNR

PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION

D-NOTE

gen

INS 1-1
see next page

Tip Request Sheet

1 AN ACT ...; relating to: ~~FORM~~

Analysis by the Legislative Reference Bureau

This bill requires the department of revenue (DOR) to prepare and maintain a list in printed form and on an electronic medium of delinquent taxpayer accounts in excess of \$25,000, subject to a number of exceptions. The delinquent taxpayer accounts 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, penalties, fees, and costs for each person on the list. The bill also requires DOR to create and maintain a site on the Internet that contains the top 100 names on the list, with the associated delinquent taxpayer information. DOR is also required to make available for public inspection a printed copy of the entire list and a version of the list on an electronic medium that contains the name of every person on the list. DOR is required to update the Internet site on a monthly basis, and the printed and electronic versions of the list on a quarterly basis.

Under the bill, DOR may not post on the Internet or maintain on the printed list or electronic medium the name of any person who has reached an agreement or compromise with ~~the department~~ ^{DOR} or the Department of Justice, and is in compliance with that agreement, regarding the payment of delinquent taxes, or the name of any person who is protected by a stay that is in effect under the Federal Bankruptcy Code. To comply with these provisions, DOR is required to update the Internet site each business day and the printed list and electronic medium quarterly.

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

↑

↓

2001-2002

-0038/1 45064X

1999-2000 LEGISLATURE

LRBs020873

MES:glj

R MNR

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

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

INS 17

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 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; 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^e 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^e 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)

Handwritten: PROB W/ FOLLO

DRAFTER'S NOTE
FROM THE
LEGISLATIVE REFERENCE BUREAU

-0038/1 dn
LRB-5064/2 dn
MES...:/:...
King

Outline

that
was
1999
1999

Please review this bill very carefully to ensure that it meets your intent. The instructions I received from Mark were to use ASA 1 to AB-275 as a base document and to then incorporate all 5 amendments to AB-275. Almost every provision in each of the amendments ~~were~~ already incorporated in ASA 1 (LRB's 0208/3), and some of the amendments contained identical provisions. Compare, for example, AA 3 and AA 5. In addition, specific cites to "s. 71.92 (2), (3) or (6)" in AA 2, LRB's a0423/1, and to "11 USC 101 to 1330" in AA 1, LRB's a0422, were omitted from s0208/3 even though the substance of those amendments was incorporated into ASA 1. Consequently, I left out the specific cites from AA 1 and AA 2 because it seems that you wanted them left out when ASA 1 was prepared. Is this your intent? You may also want the Department of Revenue to review the bill again. ~~Please let me know when the bill meets your intent and I will prepare a 2001-02 version for you next month.~~

1999 LRB
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

LRB-0038/1dn
MES:kmg:pg

October 2, 2000

Please review this bill very carefully to ensure that it meets your intent. The instructions that I received from Mark were to use 1999 ASA 1 to AB-275 as a base document and to then incorporate all 5 amendments to AB-275. Almost every provision in each of the amendments was already incorporated into ASA 1 (1999 LRBs0208/3), and some of the amendments contained identical provisions. Compare, for example, AA 3 and AA 5. In addition, specific cites to "s. 71.92 (2), (3) or (6)" in AA 2, LRBa0423/1, and to "11 USC 101 to 1330" in AA 1, LRBa0422, were omitted from 1999 LRBs0208/3 even though the substance of those amendments was incorporated into ASA 1. Consequently, I left out the specific cites from AA 1 and AA 2 because it seems that you wanted them left out when ASA 1 was prepared. Is this your intent?

You may also want the Department of Revenue to review the bill again.

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



State of Wisconsin

LEGISLATIVE REFERENCE BUREAU

100 NORTH HAMILTON STREET
5TH FLOOR
MADISON, WI 53701-2037

STEPHEN H. MILLER
CHIEF

LEGAL SECTION: (608) 266-3561
LEGAL FAX: (608) 264-6948

*Lets do this
+ get press*

October 2, 2000

MEMORANDUM

To: Representative F. Lasee

From: Marc E. Shovers, Senior Legislative Attorney

Re: LRB-0038 Require DOR to create a Web site that posts information about delinquent taxpayers

The attached draft was prepared at your request. Please review it carefully to ensure that it is accurate and satisfies your intent. If it does and you would like it jacketed for introduction, please indicate below for which house you would like the draft jacketed and return this memorandum to our office. If you have any questions about jacketing, please call our program assistants at 266-3561. Please allow one day for jacketing.

JACKET FOR ASSEMBLY JACKET FOR SENATE

If you have any questions concerning the attached draft, or would like to have it redrafted, please contact me at (608) 266-0129 or at the address indicated at the top of this memorandum.

If the last paragraph of the analysis states that a fiscal estimate will be prepared, the LRB will request that it be prepared after the draft is introduced. You may obtain a fiscal estimate on the attached draft before it is introduced by calling our program assistants at 266-3561. Please note that if you have previously requested that a fiscal estimate be prepared on an earlier version of this draft, you will need to call our program assistants in order to obtain a fiscal estimate on this version before it is introduced.

Please call our program assistants at 266-3561 if you have any questions regarding this memorandum.

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/?	shoveme 09/05/2000	gilfokm 09/29/2000		_____			State
/1			pgreensl 10/02/2000	_____	lrb_docadmin 10/02/2000	lrb_docadmin 02/15/2001	

FE Sent For:

<END>



State of Wisconsin

LEGISLATIVE REFERENCE BUREAU

100 NORTH HAMILTON STREET
P. O. BOX 2037
MADISON, WI 53701-2037

LEGAL SECTION: (608) 266-3561
REFERENCE SECTION: (608) 266-0341
FAX: (608) 266-5648

STEPHEN R. MILLER
CHIEF

April 13, 2001

MEMORANDUM

To: Representative Frank Lasee

From: Marc E. Shovers, Sr. Legislative Attorney, (608) 266-0129

Subject: Technical Memorandum to **2001 AB-281** (LRB-0038/1)

We received the attached technical memorandum relating to your bill. This copy is for your information and your file. If you wish to discuss this memorandum or the necessity of revising your bill or preparing an amendment, please contact me.

MEMORANDUM

April 13, 2001

TO: Marc E. Shovers
Legislative Reference Bureau

FROM: Dennis Collier
Department of Revenue

SUBJECT: Technical Memorandum on Assembly Bill 281 – Require DOR to Create a Web Site That Posts Information about Delinquent Taxpayers

The Department would find it helpful if several clarifications were made to proposed sec. 73.03 (56):

- Specifying that the \$25,000 threshold applied to total delinquent taxes owed, and not to the delinquency for a particular tax or for a particular taxable period;
- Indicating whether “person” refers to a natural person or to a business entity as well;
- Using the term “automatic stay” for a stay under the Bankruptcy Code, since that is the term used in that code;
- Clarifying the monthly updating required for the Internet list as it relates to the daily updating for persons reaching an agreement or compromise or protected by an automatic stay.

In addition, we suggest that the various exceptions to tax confidentiality refer specifically to the proposed Internet posting of the top 100 persons. Further, page 1, line 1 indicates that sec. 71.79 (4)(r) is being amended, but it is sec. 71.78 (4)(r) that is being amended.

The proposed legislation makes no provision for the funding of the costs involved in administering the activities required. If the author wishes to provide funding, appropriation language could be developed and costs allocated in the following manner:

	<u>Chapter 20</u>	<u>Amount</u>
one-time	s. 20.566 (1) (a)	\$ 47,400
annual	s. 20.566 (1) (a)	\$ 2,500

If you have any questions regarding this technical memorandum, please contact Dennis Collier at 266-5773.