## 2001 DRAFTING REQUEST

### Assembly Amendment (AA-AB281)

Received: 10/04/2001  Wanted: As time permits  For: Sheryl Albers (608) 266-8531  This file may be shown to any legislator: NO  May Contact:					Received By: shoveme  Identical to LRB:  By/Representing: Scott  Drafter: shoveme  Addl. Drafters:			
				·				
Subject: Tax - miscellaneous					Extra Copies:			
Submit	via email: NO	•						
Pre To	pic:		<u>.</u>		· · · · · · · · · · · · · · · · · · ·			
No spec	cific pre topic gi	ven						
Topic:								
Require	DOR to refund	certain tax app	eals commiss	sion filing fe	ees			
Instruc	tions:			<del>.</del>				
See atta	ched. If tax appnined, DOR mu	peals comm. de st refund the T.	termines taxp AC filing fee	ayer owes n	o taxes, or a bigger	credit than D	OOR	
Draftin	g History:							
Vers.	<u>Drafted</u>	Reviewed	Typed	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	Required	
/1	shoveme 10/04/2001 shoveme 10/04/2001	gilfokm 10/04/2001 gilfokm 10/04/2001	kfollet 10/04/2001		lrb_docadmin 10/04/2001	lrb_docadп 10/04/2001	nin .	
FE Sent	: For:							

<**END>** 

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### **Assembly Amendment (AA-AB281)**

Received: 10/04/2001 Received By: shoveme

Wanted: As time permits Identical to LRB:

For: Sheryl Albers (608) 266-8531 By/Representing: Scott

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

May Contact: Addl. Drafters:

Subject: Tax - miscellaneous Extra Copies:

Submit via email: NO

Pre Topic:

No specific pre topic given

Topic:

Require DOR to refund certain tax appeals commission filing fees

**Instructions:** 

See attached. If tax appeals comm. determines taxpayer owes no taxes, or a bigger credit than DOR redetermined, DOR must refund the TAC filing fee

**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>

FE Sent For:

<END>

#### Shovers, Marc

From:

Southworth, Scott

Sent:

Thursday, October 04, 2001 10:40 AM

To:

Shovers, Marc

**Subject:** 

FW: Amendment to AB 281

#### Marc.

Drop the first amendment request altogether. For the second request (below), it just applies to those who do not file taxes and receive an estimate from the DOR, then pay the \$25 fee, appeal, and win with a finding that they either owe no taxes, or are owed a refund by the DOR.

#### Scott

----Original Message----From: Southworth, Scott

Sent: Thursday, October 04, 2001 10:14 AM

To:

Shovers, Marc

Subject:

Amendment to AB 281

Marc,

Sheryl would also like a simple amendment to AB 281 that accomplishes the following:

If a person files an appeal with the Tax Appeals Commission and it's proven that they owe nothing (or that the DOR owes them), the individual who filed the appeal gets his/her \$25 filing fee back.

Note that I explained to Sheryl that this is not germane to the bill in my opinion; however, Lasee has agreed to this, and she's going to take her chances on the floor of the Assembly.

Thanks.

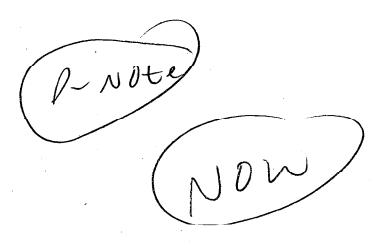
Scott



### State of Misconsin 2001 - 2002 LEGISLATURE

LRBa0701/1
MES....

## ASSEMBLY AMENDMENT, TO 2001 ASSEMBLY BILL 281



At the locations indicated, amend the bill as follows:

1. Page 1, line 4: after "list" insert "and requiring the department to refund filing fees paid by certain persons who file appeals with the tax appeals commission".

2. Page 2, line 5: after that line insert:

"Section 1m. 71.88 (2) (c) of the statutes is created to read:

71.88 (2) (c) Refund of filing fee. With regard to a person who did not file an income or income and franchise tax return with the department and who is issued a notice of assessment, if, as a result of a petition filed by the person with the tax appeals commission under this subsection, the commission determines that the person owes no taxes that may be imposed under s. 71.02, 71.23, or 71.43, or is entitled to a refund, the department shall refund to the person any filing fee that the person was required to pay to file the person's petition with the commission." •

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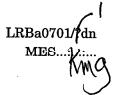
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# DRAFTER'S NOTE FROM THE LEGISLATIVE REFERENCE BUREAU



#### Representative Albers:

This drafter's note is meant to alert you that this amendment may be challenged as being nongermane under Assembly Rule 54. It could be argued that this amendment "is intended to accomplish a different purpose than that of the proposal to which it relates" and requires "a relating clause which is substantially different from the proposal's original relating clause." See Assembly Rule 54 (1).

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

LRBa0701/1dn MES:kmg:kjf

October 4, 2001

#### Representative Albers:

This drafter's note is meant to alert you that this amendment may be challenged as being nongermane under Assembly Rule 54. It could be argued that this amendment "is intended to accomplish a different purpose than that of the proposal to which it relates" and requires "a relating clause which is substantially different from the proposal's original relating clause." See Assembly Rule 54 (1).

Marc E. Shovers Senior Legislative Attorney Phone: (608) 266-0129

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