

2001 DRAFTING REQUEST

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>
/1	shoveme 10/04/2001	gilfokm 10/04/2001	kfollet 10/04/2001	_____	lrb_docadmin 10/04/2001	lrb_docadmin 10/04/2001	
	shoveme 10/04/2001	gilfokm 10/04/2001		_____			

FE Sent For:

<END>

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1?	shoveme	11-10/4-01 Kma	10/4	self 10/4			
11 NES		10/4/01	10/4				

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



King
RAR

ASSEMBLY AMENDMENT,
TO 2001 ASSEMBLY BILL 281

R-note

NOW

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

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

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

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

6 71.88 (2) (c) *Refund of filing fee.* With regard to a person who did not file an
7 income or income and franchise tax return with the department and who is issued
8 a notice of assessment, if, as a result of a petition filed by the person with the tax
9 appeals commission under this subsection, the commission determines that the
10 person owes no taxes that may be imposed under s. 71.02, 71.23, or 71.43, or is
11 entitled to a refund, the department shall refund to the person any filing fee that the
12 person was required to pay to file the person's petition with the commission." •

13

(END)

DRAFTER'S NOTE
FROM THE
LEGISLATIVE REFERENCE BUREAU

LRBa0701/7dn

MES...1:....
KMG

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).

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