

## 2001 ASSEMBLY BILL 402

May 15, 2001 - Introduced by Representatives POWERS, RYBA, MILLER, STASKUNAS, LIPPERT and NASS. Referred to Committee on Urban and Local Affairs.

1     **AN ACT to create** 66.0902 of the statutes; **relating to:** prohibiting individuals  
2             or businesses with outstanding tax liabilities from entering into contracts with  
3             political subdivisions.

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***Analysis by the Legislative Reference Bureau***

This bill prohibits any tax delinquent person from entering into a contract with a city, village, town, or county (political subdivision) to provide that political subdivision with any goods or services. Under the bill, a tax delinquent person is defined as any person whose state or federal tax obligations, or fee obligations to a political subdivision, are unpaid after all appeal rights have expired.

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

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***The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:***

4             **SECTION 1.** 66.0902 of the statutes is created to read:  
5             **66.0902 Limitations on contracting with tax delinquent persons. (1)**  
6     DEFINITIONS. In this section:  
7             (a) "Political subdivision" means a city, village, town, or county.

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1           (b) "Public contract" means contract with a political subdivision for the  
2 construction, execution, repair, remodeling, or improvement of a public work or  
3 building or for the furnishing of supplies, material, or services of any kind to a  
4 political subdivision.

5           (c) "Tax delinquent person" means any person whose state or federal tax  
6 obligations, or fee obligations to a political subdivision, are unpaid after all appeal  
7 rights have expired.

8           (2) RESTRICTIONS ON PUBLIC CONTRACTS. No tax delinquent person may enter  
9 into a public contract.

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(END)