

2001 Jr2 DRAFTING REQUEST

Assembly Amendment (AA-ASA1-AB1)

Received: **03/11/2002**

Received By: **jkreye**

Wanted: **As time permits**

Identical to LRB: **01a1398**

For: **Legislative Fiscal Bureau**

By/Representing: **Shanovich (RR)**

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

Drafter: **jkreye**

May Contact:

Addl. Drafters:

Subject: **Tax - miscellaneous**

Extra Copies:

Submit via email: **NO**

Pre Topic:

LFB:.....Shanovich (RR) -

Topic:

Electronic mail option for correspondence between DOR and manufacturing and telephone companies

Instructions:

See Attached

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>
/?	jkreye 03/12/2002	jdye 03/12/2002		_____			
/1			kfollet 03/12/2002	_____	lrb_docadmin 03/12/2002		

FE Sent For:

<END>

2001 Jr2 DRAFTING REQUEST

Assembly Amendment (AA-ASA1-AB1)

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Received By: jkreya

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For: Legislative Fiscal Bureau

By/Representing: Shanovich (RR)

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1?	jkreya	1 ³ / ₁₂ jld	6/1 3/12	self 3/12			

FE Sent For:

<END>

b 2382

Budget Amendments 2002

Legislation

Townsend

Statement of Issues

Under current law for manufacturers and telephone companies - all correspondence with regard to notices of assessment and penalty bills for manufacturing and telephone companies as well as board of assessor appeals and determinations must be sent via first class mail only.

Wisconsin manufacturers and telephone companies are asking DOR to provide assessment notices, penalty bills, assessor appeals & determinations in electronic format for a number of reasons. Having access to the information electronically would expedite delivery of important revenue information, expedite delivery confirmation, and provide the ability to view and send the information at a more advanced level. However, under current law DOR must provide this information in written format via first class mail. The statutes do not provide an option for sending this correspondence via electronic mail.

Author
Staff Contact
Staff Contact
Staff Contact
Staff Contact
Staff Contact

Mnette Bollig
Revenue

Author
Staff Contact

Summary

Add electronic mail as an option for correspondence between manufacturing and telephone companies and the Department of Revenue. (SB 400/AB755)

First Impact

Staff Contact

Revenue

164

La 1398/1

//

2001

Date (time) QUICK, LIKE A BUNNY!
needed _____

LRB b 2382.1

**ARC CAUCUS BUDGET AMENDMENT
[ONLY FOR CAUCUS]**

NK : jld : _____

See form **AMENDMENTS — COMPONENTS & ITEMS.**

**January 2002 SPECIAL SESSION CAUCUS AMENDMENT
TO ASSEMBLY SUBSTITUTE AMENDMENT 1
TO 2001 ASSEMBLY BILL 1**

>>FOR CAUCUS SUPERAMENDMENT — NOT FOR INTRODUCTION<<

At the locations indicated, amend the substitute amendment as follows:

#. Page 53, line 25: after that line insert:

~~#. Page, line:~~

~~#. Page, line:~~

~~#. Page, line:~~

~~#. Page, line:~~

~~#. Page, line:~~

**ASSEMBLY AMENDMENT ,
TO 2001 ASSEMBLY BILL 755**

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

2 1. Page 7, line 19: after that line insert:

3 ~~SECTION 106.~~ ^{157m} 70.995 (8) (a) of the statutes is amended to read:

4 70.995 (8) (a) The secretary of revenue shall establish a state board of
5 assessors, which shall be comprised of the members of the department of revenue
6 whom the secretary designates. The state board of assessors shall investigate any
7 objection filed under par. (c) or (d) if the fee under that paragraph is paid. The state
8 board of assessors, after having made the investigation, shall notify the person
9 assessed or the person's agent and the appropriate municipality of its determination
10 by 1st class mail or electronic mail. Beginning with objections filed in 1989, the state
11 board of assessors shall make its determination on or before April 1 of the year after
12 the filing. If the determination results in a refund of property taxes paid, the state
13 board of assessors shall include in the determination a finding of whether the refund

1 is due to false or incomplete information supplied by the person assessed. The person
2 assessed or the municipality having been notified of the determination of the state
3 board of assessors shall be deemed to have accepted the determination unless the
4 person or municipality files a petition for review with the clerk of the tax appeals
5 commission as provided in s. 73.01 (5) and the rules of practice promulgated by the
6 commission. If an assessment is reduced by the state board of assessors, the
7 municipality affected may file an appeal seeking review of the reduction, or may,
8 within 30 days after the person assessed files a petition for review, file a
9 cross–appeal, before the tax appeals commission even though the municipality did
10 not file an objection to the assessment with the board. If the board does not overrule
11 a change from assessment under this section to assessment under s. 70.32 (1), the
12 affected municipality may file an appeal before the tax appeals commission. If an
13 assessment is increased by the board, the person assessed may file an appeal seeking
14 review of the increase, or may, within 30 days after the municipality files a petition
15 for review, file a cross–appeal, before the commission even though the person did not
16 file an objection to the assessment with the board.

17 SECTION ~~106~~¹⁵⁷ⁿ 70.995 (8)(b) 1. of the statutes, as affected by 2001 Wisconsin Act
18 16, is amended to read:

19 70.995 (8) (b) 1. The department of revenue shall annually notify each
20 manufacturer assessed under this section and the municipality in which the
21 manufacturing property is located of the full value of all real and personal property
22 owned by the manufacturer. The notice shall be in writing and shall be sent by 1st
23 class mail or electronic mail. In addition, the notice shall specify that objections to
24 valuation, amount, or taxability must be filed with the state board of assessors
25 within 60 days of issuance of the notice of assessment, that objections to a change

1 from assessment under this section to assessment under s. 70.32 (1) must be filed
2 within 60 days after receipt of the notice, that the fee under par. (c) 1. or (d) must be
3 paid and that the objection is not filed until the fee is paid. A statement shall be
4 attached to the assessment roll indicating that the notices required by this section
5 have been mailed and failure to receive the notice does not affect the validity of the
6 assessments, the resulting tax on real or personal property, the procedures of the tax
7 appeals commission or of the state board of assessors, or the enforcement of
8 delinquent taxes by statutory means.”

9

(END)



State of Wisconsin
2001 - 2002 LEGISLATURE
January 2002 Special Session

LRBb2382/1
JK:jld:kjf

LFB:.....Shanovich (RR) – Electronic mail option for correspondence between
DOR and manufacturing and telephone companies

FOR 2001-03 BUDGET — NOT READY FOR INTRODUCTION

ASSEMBLY AMENDMENT ,

TO ASSEMBLY SUBSTITUTE AMENDMENT 1,

TO ASSEMBLY BILL 1

1 At the locations indicated, amend the substitute amendment as follows:

2 **1.** Page 53, line 25: after that line insert:

3 **“SECTION 157m.** 70.995 (8) (a) of the statutes is amended to read:

4 70.995 (8) (a) The secretary of revenue shall establish a state board of
5 assessors, which shall be comprised of the members of the department of revenue
6 whom the secretary designates. The state board of assessors shall investigate any
7 objection filed under par. (c) or (d) if the fee under that paragraph is paid. The state
8 board of assessors, after having made the investigation, shall notify the person
9 assessed or the person’s agent and the appropriate municipality of its determination
10 by 1st class mail or electronic mail. Beginning with objections filed in 1989, the state

1 board of assessors shall make its determination on or before April 1 of the year after
2 the filing. If the determination results in a refund of property taxes paid, the state
3 board of assessors shall include in the determination a finding of whether the refund
4 is due to false or incomplete information supplied by the person assessed. The person
5 assessed or the municipality having been notified of the determination of the state
6 board of assessors shall be deemed to have accepted the determination unless the
7 person or municipality files a petition for review with the clerk of the tax appeals
8 commission as provided in s. 73.01 (5) and the rules of practice promulgated by the
9 commission. If an assessment is reduced by the state board of assessors, the
10 municipality affected may file an appeal seeking review of the reduction, or may,
11 within 30 days after the person assessed files a petition for review, file a
12 cross–appeal, before the tax appeals commission even though the municipality did
13 not file an objection to the assessment with the board. If the board does not overrule
14 a change from assessment under this section to assessment under s. 70.32 (1), the
15 affected municipality may file an appeal before the tax appeals commission. If an
16 assessment is increased by the board, the person assessed may file an appeal seeking
17 review of the increase, or may, within 30 days after the municipality files a petition
18 for review, file a cross–appeal, before the commission even though the person did not
19 file an objection to the assessment with the board.

20 **SECTION 157n.** 70.995 (8) (b) 1. of the statutes, as affected by 2001 Wisconsin
21 Act 16, is amended to read:

22 70.995 (8) (b) 1. The department of revenue shall annually notify each
23 manufacturer assessed under this section and the municipality in which the
24 manufacturing property is located of the full value of all real and personal property
25 owned by the manufacturer. The notice shall be in writing and shall be sent by 1st

1 class mail or electronic mail. In addition, the notice shall specify that objections to
2 valuation, amount, or taxability must be filed with the state board of assessors
3 within 60 days of issuance of the notice of assessment, that objections to a change
4 from assessment under this section to assessment under s. 70.32 (1) must be filed
5 within 60 days after receipt of the notice, that the fee under par. (c) 1. or (d) must be
6 paid and that the objection is not filed until the fee is paid. A statement shall be
7 attached to the assessment roll indicating that the notices required by this section
8 have been mailed and failure to receive the notice does not affect the validity of the
9 assessments, the resulting tax on real or personal property, the procedures of the tax
10 appeals commission or of the state board of assessors, or the enforcement of
11 delinquent taxes by statutory means.”

12

(END)