

2003 SENATE BILL 540

March 9, 2004 – Introduced by Senator DARLING, cosponsored by Representative STONE. Referred to Joint Committee on Finance.

1 **AN ACT** *to amend* 71.935 (1) (a) of the statutes; **relating to:** setoffs against tax
2 refunds.

Analysis by the Legislative Reference Bureau

Under current law, if a person owes a debt related to unpaid fines, fees, or forfeitures to a county or municipality, the county or municipality may certify the debt to the Department of Revenue (DOR) so that DOR may collect the debt for the county or municipality by subtracting the amount of the debt from any tax refund owed to the debtor. Under the bill, a county or municipality may certify any debt that is at least \$20, other than property tax-related debt, to DOR so that DOR may collect the debt for the county or municipality by subtracting the amount of the debt from any tax refund owed to the debtor.

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

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

3 **SECTION 1.** 71.935 (1) (a) of the statutes is amended to read:
4 71.935 (1) (a) “Debt” means a parking citation of at least \$20 that is unpaid and
5 for which there has been no court appearance by the date specified in the citation or,

SENATE BILL 540**SECTION 1**

1 if no date is specified, that is unpaid for at least 28 days ~~and~~; an unpaid fine, fee,
2 restitution, or forfeiture of at least \$20; and any other amount that is owed that is
3 at least \$20, except any amount related to property taxes, if the amount has been
4 reduced to a judgment or the municipality or county to which the amount is owed has
5 provided the person who owes the amount reasonable notice and an opportunity to
6 be heard with regard to the amount owed.

7 (END)