ASSEMBLY SUBSTITUTE AMENDMENT 1, TO 2003 ASSEMBLY BILL 613

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

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

SECTION 1. 71.935 (1) (a) of the statutes is amended to read:

71.935 **(1)** (a) "Debt" means a parking citation of at least \$20 that is unpaid and for which there has been no court appearance by the date specified in the citation or, if no date is specified, that is unpaid for at least 28 days and; an unpaid fine, fee, restitution or forfeiture of at least \$20; and any other debt that is at least \$20, except debt related to property taxes, if the debt has been reduced to a judgment or the municipality or county to which the debt is owed has provided the debtor reasonable notice and an opportunity to be heard with regards to the debt.

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