

2003 DRAFTING REQUEST

Bill

Received: **07/02/2003**

Received By: **jkreye**

Wanted: **As time permits**

Identical to LRB:

For: **Jeff Stone (608) 266-8590**

By/Representing: **marsha**

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

Drafter: **jkreye**

May Contact:

Addl. Drafters:

Subject: **Tax - miscellaneous**
Munis - miscellaneous

Extra Copies:

Submit via email: **YES**

Requester's email: **Rep.Stone@legis.state.wi.us**

Carbon copy (CC:) to: **joseph.kreye@legis.state.wi.us**

Pre Topic:

No specific pre topic given

Topic:

County burial expenses; tax refund set-off

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> |
|--------------|----------------------|------------------------|------------------------|----------------|-----------------------|--|-----------------|
| /P1 | jkreye 07/02/2003 | kfollett 07/09/2003 | pgreensl 07/10/2003 | _____ | lemery 07/10/2003 | | S&L |
| /1 | jkreye 09/03/2003 | kfollett 09/03/2003 | rschluet 09/03/2003 | _____ | mbarman 09/03/2003 | sbasford 10/09/2003 sbasford 10/09/2003 | S&L |

Vers. Drafted Reviewed Typed Proofed Submitted Jacketed Required

FE Sent For:

At intro.

<END>

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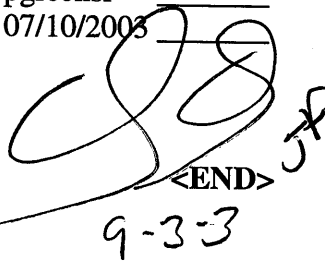
See Attached

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11 kjb
9/3


<END>
9-3-3

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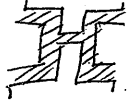
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|--------------|----------------|-----------------|--------------|----------------|------------------|-----------------|-----------------|
| /P1 | jkreye | 1 P1 kjl | 7/10 PS | 7/10 setg | | | |

FE Sent For:

<END>

7103

Marsha



Rep - Stone b-8590

Milwaukee county - burial or tax
intercept
\$ 71,935

(a county in which a 1st class city is located)

burial for the indigent - ~~tax~~ in Milwaukee

(burial expenses incurred by)

as expenses incurred by a county [etc] for the burial of human remains



PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION

MM 7-2-03

D-N

Gen

1 AN ACT ...; relating to: setoffs against tax refunds related to burial expenses.

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, if a person owes a debt related to burial expenses incurred by a county in which a 1st class city is located, the county may certify the debt to DOR so that DOR may collect the debt for the county by subtracting the amount of the debt from any tax refund owed to the debtor.

Sp. out

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:

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

3 71.935 (1) (a) "Debt" means expenses incurred by a county in which a 1st class
4 city is located for the burial of human remains; a parking citation of at least \$20 that
5 is unpaid and for which there has been no court appearance by the date specified in

1 the citation or, if no date is specified, that is unpaid for at least 28 days; and an unpaid
2 fine, fee, restitution or forfeiture of at least \$20.

3 **History:** 1995 a. 27; 1997 a. 27.

(END)

D-Note

DRAFTER'S NOTE
FROM THE
LEGISLATIVE REFERENCE BUREAU

LRB-2944/P1dn

JK: *[Signature]*

Date

Representative Stone:

Please review this draft carefully to ensure that it is consistent with your intent. Please note that, under current law, at the time that the county certifies a debt to DOR, the county must provide to DOR the name and social security number, or federal employer identification number, of the debtor. In the case of burial expenses incurred by the county, will the county have such information to provide to DOR?

Joseph T. Kreye
Legislative Attorney
Phone: (608) 266-2263
E-mail: joseph.kreye@legis.state.wi.us

DRAFTER'S NOTE
FROM THE
LEGISLATIVE REFERENCE BUREAU

LRB-2944/P1dn
JK:kjf:pg

July 10, 2003

Representative Stone:

Please review this draft carefully to ensure that it is consistent with your intent. Please note that, under current law, at the time that the county certifies a debt to DOR, the county must provide to DOR the name and social security number, or federal employer identification number, of the debtor. In the case of burial expenses incurred by the county, will the county have such information to provide to DOR?

Joseph T. Kreye
Legislative Attorney
Phone: (608) 266-2263
E-mail: joseph.kreye@legis.state.wi.us

Shovers, Marc

From: Dake, Marsha
Sent: Wednesday, August 06, 2003 3:12 PM
To: Shovers, Marc
Subject: FW: Rep Stone bill draft LRB 2944/P1

Hi Marc,

Here is the information I had sent to Joe Kreye. Thank you for your assistance!

Marsha

-----Original Message-----

From: Dake, Marsha
Sent: Wednesday, August 06, 2003 3:03 PM
To: Kreye, Joseph
Subject: Rep Stone bill draft LRB 2944/P1

Joe,

Last month, you had drafted this bill for Rep. Stone to place burial expenses on the tax intercept in Milw County. We then asked for a review of the draft by one of the county administration officials, and received a response today.

He has suggested a variation on the original draft, as you will see below. Do you see any problems with this? If not, Representative Stone would like to have the bill redrafted per these instructions.

Thank you!

Marsha Dake
6-8590

Marsha:

Sorry it has taken me a while to get back to you on this. I've been trying to get our budget request in.

I'm curious as to why the proposal simply tries to add burial expenses, rather than just broadening the "fines, fees, restitution and forfeitures" to "all non-property taxes debts" owed to the county. While burial expenses are one of the items that various advocates have attempted to argue we cannot put on TRIP, there are others including IDAP debts and mental health billings.

I've redrafted the language below to show that way we'd propose it to be, but if there is a reason it can't be that way, let's discuss.

AN ACT to amend 71.935 (1) (a) of the statutes; relating to: setoffs against tax refunds related to debts owed to municipalities and counties.

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 or any non-property tax debt of at least \$20.

Kreye, Joseph

From: Dake, Marsha
Sent: Tuesday, September 02, 2003 3:57 PM
To: Kreye, Joseph
Subject: RE: Rep Stone bill draft LRB 2944/P1

Joe,

Rep. Stone has approved this change, so go ahead with the redraft.

Thanks!

Marsha

-----Original Message-----

From: Kreye, Joseph
Sent: Tuesday, September 02, 2003 3:49 PM
To: Dake, Marsha
Subject: RE: Rep Stone bill draft LRB 2944/P1

Marsha,

I don't see any problem with the change recommended. It is, of course, broader than the original request to include burial expenses in the debt collection mechanism. If the recommended change is consistent with your intent, I'll redraft accordingly.

Joe

Joseph T. Kreye
Legislative Attorney
Legislative Reference Bureau
(608) 266-2263

-----Original Message-----

From: Dake, Marsha
Sent: Wednesday, August 06, 2003 3:03 PM
To: Kreye, Joseph
Subject: Rep Stone bill draft LRB 2944/P1

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He has suggested a variation on the original draft, as you will see below. Do you see any problems with this? If not, Representative Stone would like to have the bill redrafted per these instructions.

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Marsha Dake
6-8590

Marsha:

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State of Wisconsin
2003 - 2004 LEGISLATURE

LRB-2944/P1

JK:kjf:pg

RMR

~~PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION~~

in 9-3-03

Due filed 9-10-03

Reger

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

or municipality

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, ~~any person~~ ^{any} ~~owes a debt related to burial expenses incurred by a county in which a first class city is located.~~ ~~the~~ county ^{or municipality} may certify the debt to DOR so that DOR may collect the debt for the county 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 ~~expenses incurred by a county in which a 1st class~~
5 ~~city is located for the burial of human remains,~~ a parking citation of at least \$20 that

that is at least \$20, other than property tax-related debt,

1 is unpaid and for which there has been no court appearance by the date specified in
2 the citation or, if no date is specified, that is unpaid for at least 28 days, and an unpaid
3 fine, fee, restitution or forfeiture of at least \$20.

4

(END)

*; and any other debt that
is
is at least \$20, except debt related
to property taxes*

Basford, Sarah

From: Dake, Marsha
Sent: Thursday, October 09, 2003 11:43 AM
To: LRB.Legal
Subject: Draft review: LRB 03-2944/1 Topic: County burial expenses; tax refund set-off

It has been requested by <Dake, Marsha> that the following draft be jacketed for the ASSEMBLY:

Draft review: LRB 03-2944/1 Topic: County burial expenses; tax refund set-off



State of Wisconsin

LEGISLATIVE REFERENCE BUREAU

1 EAST MAIN, SUITE 200
P. O. BOX 2037
MADISON, WI 53701-2037

LEGAL SECTION: (608) 266-3561
REFERENCE SECTION: (608) 266-0341
FAX: (608) 264-6948

STEPHEN R. MILLER
CHIEF

November 17, 2003

MEMORANDUM

To: Representative Stone

From: Joseph T. Kreye, Legislative Attorney, (608) 266-2263

Subject: Technical Memorandum to **AB-613** (LRB 03-2944/1)

We received the attached technical memorandum relating to your bill. This copy is for your information and your file. If you wish to discuss this memorandum or the necessity of revising your bill or preparing an amendment, please contact me.

M E M O R A N D U M

November 12, 2003

TO: Joe Kreye
Legislative Reference Bureau

FROM: Dennis Collier
Department of Revenue

SUBJECT: Technical Memorandum on AB 613, County burial expenses; tax refund set-off

Under current law all debts that are eligible for refund offset under sec. 71.93 and sec. 71.935 go through a due process before they are eligible for referral to the Department. This bill provides no opportunity for due process on the new kinds of debt it allows for offset.

This language problem could be resolved in one of two ways. If the sponsor wants to limit what debts are eligible to those which have been reduced to a judgment, the language could allow refund offset for " ... any other debt that is at least \$20, except debt related to property taxes, provided the debt has been reduced to a judgment." Alternatively, offset could be allowed for substantially more kinds of debt if there were provisions for administrative notice and right to be heard: " ... any other debt that is at least \$20, except debt related to property taxes, provided the debt has been reduced to a judgment or the debtor has been afforded reasonable notice and an opportunity to be heard." This is similar to the language that appears in sec. 49.45(2)(a) 10, which refers to debts eligible for setoff under sec. 71.93.

For more information on this technical memorandum please contact Jacek Cianciara at 266 – 8133.