

## 2003 ASSEMBLY BILL 195

AN ACT *to amend* 71.91 (4); and *to create* 71.91 (5) (dm) of the statutes; **relating**  
**to:** tax warrants and liens on property.

---

*Analysis by the Legislative Reference Bureau*

---

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

1           **SECTION 1.** 71.91 (4) of the statutes is amended to read:  
2           71.91 **(4)** UNPAID TAX IS PERFECTED LIEN ON PROPERTY. If any person liable to pay  
3 any income or franchise tax neglects, fails, or refuses to pay the tax, the amount,  
4 including any interest, addition to tax, penalty, or costs, shall be a perfected lien in  
5 favor of the department of revenue upon all property and rights to property. The lien  
6 is effective at the time taxes are due or at the time an assessment is made and shall  
7 continue until the liability for the amount to be paid or for the amount so assessed  
8 is satisfied, except that liens related to warrants entered under sub. (5) (b) 1. after

**ASSEMBLY BILL 195****SECTION 1**

1 the effective date of this subsection ... [revisor inserts date], shall continue for 20  
2 years beginning on the date on which the warrant is entered under sub. (5) (b) 1.,  
3 subject to renewal under sub. (5) (dm), or until the liability for the amount to be paid  
4 or for the amount so assessed is satisfied, whichever comes first. The perfected lien  
5 does not give the department of revenue priority over lienholders, mortgagees,  
6 purchasers for value, judgment creditors, and pledges whose interests have been  
7 recorded before the department's lien is recorded.

8 **SECTION 2.** 71.91 (5) (dm) of the statutes is created to read:

9 71.91 (5) (dm) The department of revenue may renew a lien that expires after  
10 20 years, as specified under sub. (4), by filing a warrant as provided under par. (ar)  
11 no earlier than 180 days prior to the date that the lien expires and no later than the  
12 date that the lien expires. The clerk of circuit court shall enter the warrant as  
13 provided under par. (b) 1., except that no fee shall be assessed for any warrant filed  
14 under this paragraph. A lien that is the subject of a warrant filed under this  
15 paragraph retains its priority for payment under the original warrant and remains  
16 in effect for a period of 20 years beginning on the expiration date of the immediately  
17 preceding lien, subject to renewal under this paragraph, or until the liability for the  
18 amount to be paid or for the amount so assessed is satisfied, whichever comes first.  
19 The department of revenue may subsequently renew, in the manner described in this  
20 paragraph, any lien renewed under this paragraph until the liability for the amount  
21 to be paid or for the amount so assessed is satisfied.

22 (END)