

**BILL HISTORY FOR ASSEMBLY BILL 195 (LRB -1821)**

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. (FE)

2003

03-25. A. Introduced by Representatives **M. Lehman, Ainsworth, Bies, Grothman and Hahn**; cosponsored by Senator **Roessler**.

03-25. A. Read first time and referred to committee on Ways and Means ..... 142

04-14. A. Fiscal estimate received.

04-16. A. Public hearing held.

05-14. A. Executive action taken.

05-14. A. Assembly amendment 1 offered by committee on Ways and Means (**LRB a0515**) ..... 208

05-20. A. Report Assembly Amendment 1 adoption recommended by committee on Ways and Means, Ayes 13, Noes 0 ..... 212

05-20. A. Report passage as amended recommended by committee on Ways and Means, Ayes 13, Noes 0 ..... 212

05-20. A. Referred to committee on Rules ..... 212

05-22. A. Placed on calendar 5-29-2003 by committee on Rules.

05-29. A. Read a second time ..... 224

05-29. A. Assembly amendment 1 **adopted** ..... 224

05-29. A. Ordered to a third reading ..... 224

05-29. A. Rules suspended ..... 224

05-29. A. Read a third time and **passed** ..... 224

05-29. A. Ordered immediately messaged ..... 224

05-30. S. Received from Assembly ..... 202

05-30. S. Read first time and referred to committee on Homeland Security, Veterans and Military Affairs and Government Reform ..... 203

10-06. S. Public hearing held.

10-20. S. Executive action taken.

10-21. S. Report concurrence recommended by committee on Homeland Security, Veterans and Military Affairs and Government Reform, Ayes 5, Noes 0 ..... 416

10-21. S. Available for scheduling.

2004

02-02. S. Placed on calendar 2-3-2004 by committee on Senate Organization.

02-03. S. Read a second time ..... 591

02-03. S. Ordered to a third reading ..... 591

02-03. S. Rules suspended ..... 591

02-03. S. Read a third time and **concurred in** ..... 591

02-03. S. Ordered immediately messaged ..... 591

02-03. A. Received from Senate concurred in ..... 673

2003  
ENROLLED BILL

03en A B-195

ADOPTED DOCUMENTS:

Orig     Engr     SubAmdt

03-18211

Amendments to above (if none, write "NONE"): AA1

Corrections - show date (if none, write "NONE"): na

Topic relax

2/6/04  
Date

[Signature]  
Enrolling Drafter

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## 2003 ASSEMBLY BILL 195

March 25, 2003 – Introduced by Representatives M. LEHMAN, AINSWORTH, BIES, GROTHMAN and HAHN, cosponsored by Senator ROESSLER. Referred to Committee on Ways and Means.

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

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### *Analysis by the Legislative Reference Bureau*

Under current law, if a person who is liable to pay any income or franchise tax to this state fails to pay such a tax, the amount of the unpaid tax becomes a lien on the person's property. The lien remains in effect until the person pays the amount of the unpaid tax. The Department of Revenue (DOR) must file a tax warrant with the circuit court clerk in the county where the person's property is located. The clerk files the warrant and enters it on the court's judgment and lien docket. The clerk also charges DOR a fee for filing the warrant. The tax warrant directs the county sheriff to sell as much of the person's property within the county as necessary to pay the amount of the unpaid tax.

Under this bill, a lien on a person's property, related to unpaid income or franchise taxes, remains in effect for 20 years or until the person pays the amount of the unpaid tax, whichever comes first. DOR may renew the lien by filing a new warrant with the circuit court clerk in the county where the person's property is located. Under the bill, the clerk does not charge DOR a fee for filing a warrant to renew a lien. The renewed lien remains in effect for 20 years or until the person pays the amount of the unpaid tax, whichever comes first.

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For further information see the *state* 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:*

2-10  
SECTION 1. 71.91 (4) of the statutes is amended to read:

71.91 (4) UNPAID TAX IS PERFECTED LIEN ON PROPERTY. If any person liable to pay any income or franchise tax neglects, fails, or refuses to pay the tax, the amount, including any interest, addition to tax, penalty, or costs, shall be a perfected lien in favor of the department of revenue upon all property and rights to property. The lien is effective at the time taxes are due or at the time an assessment is made and shall continue until the liability for the amount to be paid or for the amount so assessed is satisfied, except that liens related to warrants entered under sub. (5) (b) 1. after the effective date of this subsection ... [revisor inserts date], shall continue for 20 years, subject to renewal under sub. (5) (dm), or until the liability for the amount to be paid or for the amount so assessed is satisfied, whichever comes first. The perfected lien does not give the department of revenue priority over lienholders, mortgagees, purchasers for value, judgment creditors, and pledges whose interests have been recorded before the department's lien is recorded.

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

71.91 (5) (dm) The department of revenue may renew a lien that expires after 20 years, as specified under sub. (4), by filing a warrant as provided under par. (ar) no earlier than 180 days prior to the date that the lien expires and no later than the date that the lien expires. The clerk of circuit court shall enter the warrant as provided under par. (b) 1., except that no fee shall be assessed for any warrant filed under this paragraph. A lien that is the subject of a warrant filed under this

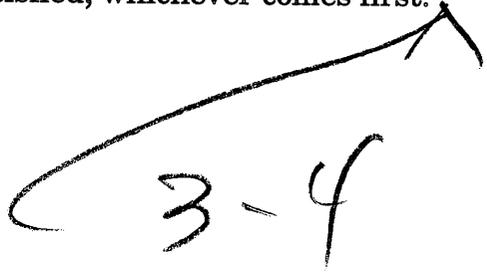
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**SECTION 2**

1 paragraph retains its priority for payment under the original warrant and remains  
2 in effect for a period of 20 years beginning on the expiration date of the immediately  
3 preceding lien, subject to renewal under this paragraph, or until the liability for the  
4 amount to be paid or for the amount so assessed is satisfied, whichever comes first.

5

(END)



3-4

**ASSEMBLY AMENDMENT 1,  
TO 2003 ASSEMBLY BILL 195**

May 14, 2003 - Offered by COMMITTEE ON WAYS AND MEANS.

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

2 ✓ 1. Page 2, line 10: after "years" insert "beginning on the date on which the  
3 warrant is entered under sub. (5) (b) 1."

4 ✓ 2. Page 3, line 4: after the period insert "The department of revenue may  
5 subsequently renew, in the manner described in this paragraph, any lien renewed  
6 under this paragraph until the liability for the amount to be paid or for the amount  
7 so assessed is satisfied."

8 (END)

2-β 0  
3-4