

2003 Assembly Bill 195

Date of enactment: **April 20, 2004**

Date of publication\*: **May 4, 2004**

## 2003 WISCONSIN ACT 288

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.

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

**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 beginning on the date on which the warrant is entered under sub. (5) (b) 1., 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 paragraph retains its priority for payment under the original warrant and remains in effect for a period of 20 years beginning on the expiration date of the immediately preceding lien, subject to renewal under this paragraph, or until the liability for the amount to be paid or for the amount so assessed is satisfied, whichever comes first. The department of revenue may subsequently renew, in the manner described in this paragraph, any lien renewed under this paragraph until the liability for the amount to be paid or for the amount so assessed is satisfied.

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\* Section 991.11, WISCONSIN STATUTES 2001-02 : Effective date of acts. "Every act and every portion of an act enacted by the legislature over the governor's partial veto which does not expressly prescribe the time when it takes effect shall take effect on the day after its date of publication as designated" by the secretary of state [the date of publication may not be more than 10 working days after the date of enactment].