

2003 DRAFTING REQUEST

Bill

Received: **01/28/2003**

Received By: **jkreye**

Wanted: **As time permits**

Identical to LRB:

For: **Michael Lehman (608) 267-2367**

By/Representing: **vicky**

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

Drafter: **jkreye**

May Contact:

Addl. Drafters:

Subject: **Tax - miscellaneous**
Tax - property

Extra Copies: **MES**

Submit via email: **YES**

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

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

Pre Topic:

No specific pre topic given

Topic:

Tax warrants and liens on property

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>
/?	jkreye 01/28/2003	jdye 01/29/2003		_____			State
/1			rschluet 01/29/2003	_____	sbasford 01/29/2003	lemery 01/29/2003	

FE Sent For: *A+ intro.*

<END>

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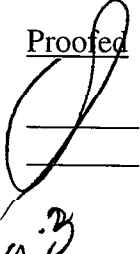
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/?	jkreye	1/1/29 jld					

FE Sent For:

1-29-03
<END>

Kreye, Joseph

From: Halverson, Vicky
Sent: Tuesday, January 28, 2003 2:13 PM
To: Kreye, Joseph
Subject: Redraft of 2001 AB 244

Hi Joe:

I work for Rep. Mickey Lehman. As you may be aware, due to Assembly budget cuts, Andrew Nowlan no longer works in our office. The good news is that he is now working for Rep. Bies, whose office is just across the hall.

The purpose of my message is to request a redraft of Mickey's 2001 AB 244, relating to tax warrants and liens on property. Rep. Lehman would like incorporate AA1 into the draft.

Thanks very much. Feel free to call with any questions you may have.

Vicky Halverson

1821/1
PM met
run

1-27-03
SOON

2001 ASSEMBLY BILL 244

March 26, 2001 - Introduced by Representatives M. LEHMAN, WARD, SYKORA, MEYERHOFER, PETROWSKI, URBAN and HAHN. Referred to Committee on Ways and Means.

Regen

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. ✓

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.

ASSEMBLY BILL 244

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:

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) ~~within 6 months from~~ 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

PWF

INSERT 2-18

ASSEMBLY BILL 244

INSERT 3-1 ✓

1

warrant and remains in effect for ~~30 days~~ subject to renewal under this paragraph,

2

or until the liability for the amount to be paid or for the amount so assessed is

3

satisfied, whichever comes first.

4

(END)

**ASSEMBLY AMENDMENT 1,
TO 2001 ASSEMBLY BILL 244**

September 5, 2001 - Offered by COMMITTEE ON WAYS AND MEANS.

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

2 **1.** Page 2, line 18: delete "within 6 months from" and substitute "no earlier
3 than 180 days prior to the date that the lien expires and no later than".

4 **2.** Page 3, line 1: delete "20 years" and substitute "a period of 20 years
5 beginning on the expiration date of the immediately preceding lien".

6 (END)

INSERT
2-18

INSERT
3-1

Emery, Lynn

From: Halverson, Vicky
Sent: Wednesday, January 29, 2003 1:20 PM
To: LRB.Legal
Subject: Draft review: LRB-1821/1 Topic: Tax warrants and liens on property

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

Draft review: LRB-1821/1 Topic: Tax warrants and liens on property