



WISCONSIN LEGISLATIVE COUNCIL ACT MEMO

2003 Wisconsin Act 177 [2003 Assembly Bill 613]	Tax Refund Set Off for Debts Owed to Municipalities
2003 Acts: www.legis.state.wi.us/2003/data/acts/	Act Memos: www.legis.state.wi.us/lc/act_memo/act_memo.htm

Current law permits a county or municipality to certify to the Department of Revenue (DOR) certain debts owed the county or municipality. If the debt remains uncollected and, in the case of a parking citation, if the debtor has not contested the citation within 20 days after receiving notice, the DOR must set the debt off against the debtor's income tax refund. "Debt" is defined as "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 and an unpaid fine, fee, restitution, or forfeiture of at least \$20."

2003 Wisconsin Act 177 expands the definition of "debt," for purposes of the tax refund set off provision, to include any other debt owed a municipality or county that is at least \$20, except debt related to property taxes, if the debt has been reduced to judgment or the municipality or county to which the debt is owed has provided the debtor reasonable notice and an opportunity to be heard with regard to the debt.

Effective Date: Act 177 became effective April 21, 2004.

Prepared by: Don Dyke, Chief of Legal Services

April 30, 2004

DD:ksm:jal

This memo provides a brief description of the Act. For more detailed information, consult the text of the law and related legislative documents.