

**2005 DRAFTING REQUEST**

**Bill**

Received: 09/27/2004

Received By: jkreye

Wanted: As time permits

Identical to LRB: 03-1328/1

For: Administration-Budget

By/Representing: Justus

This file may be shown to any legislator: NO

Drafter: jkreye

May Contact:

Addl. Drafters:

Subject: Tax, Other - miscellaneous

Extra Copies:

Submit via email: YES

Requester's email:

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

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**Pre Topic:**

DOA:.....Justus, BB0072 -

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**Topic:**

Revoking a law license because of delinquent taxes

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**Instructions:**

See Attached

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**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 09/27/2004	wjackson 09/30/2004		_____			State
/1			rschluet 10/01/2004	_____	sbasford 10/01/2004		State
/2	jkreye 10/13/2004	wjackson 10/15/2004	rschluet 10/18/2004	_____	sbasford 10/18/2004		State
/3	jkreye	wjackson	pgreensl	_____	lnorthro		State

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
	10/21/2004 jkreye 11/01/2004	10/21/2004 wjackson 11/02/2004	10/22/2004 _____ _____ _____		10/22/2004		
/4			rschluet 11/03/2004 _____ _____		lemery 11/03/2004		

FE Sent For:

<END>

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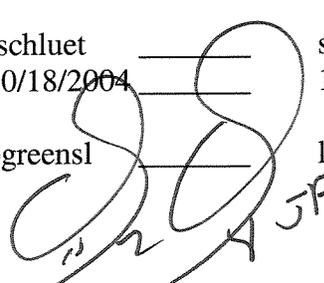
**Instructions:**

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/3	jkreye	wjackson	pgreensl	_____	lnorthro		



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	10/21/2004	10/21/2004	10/22/2004	_____	10/22/2004		

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14 Wlj 11/2

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FE Sent For:		1/3 wj 10/21	10/21 ps	_____	RS		

<END>

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/?	jkreye 09/27/2004	wjackson 09/30/2004					State
/1		12 WJ 10/15	rschluet 10/01/2004		sbasford 10/01/2004		

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10  
JK  
«END»

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1/?	jkreye	1 WLJ 9/30	10	1			

FE Sent For:

10 1 4  
<END>

BB0072

### 2003-05 Budget Bill Statutory Language Drafting Request

- Topic: Revocation of law license for tax delinquency
- Tracking Code: (Assigned by Government Operations Team)
- SBO team: Tax & Justice
- SBO analyst: Sarah Justus
  - Phone: 7-6921
  - Email: sarah.justus@doa.state.wi.us
- Agency acronym: DOR
- Agency number: 566

OS-0300

**Statutory Language Request  
Wisconsin Department of Revenue**

**TITLE: TECHNICAL CORRECTION – REVOCATION OR DENIAL OF LAW LICENSE  
BASED ON TAX DELINQUENCY**

**DESCRIPTION OF CURRENT LAW AND PROBLEM**

Under section 73.0301 of the Wisconsin Statutes, occupational licenses may be denied, non-renewed or revoked when the licensee or license applicant owes delinquent taxes to the Department of Revenue (DOR). Under existing law, when DOR certifies to licensing agencies a delinquent licensee or applicant, the licensee can request an administrative hearing under section 73.0301(5)(a). If the DOR hearing examiner affirms the certificate of tax delinquency, the licensing agency must affirm the DOR hearing examiner's finding, and the licensing agency's affirmation of the license denial or revocation is subject to circuit court review under section 73.0301(2)(b)2.

The authority to deny or revoke a law license because of delinquent taxes is included in section 73.0301(1)(d)11, and under section 751.155, the Supreme Court is requested to enter into a memorandum of understanding with DOR and to promulgate rules governing the process. Similar authority exists under section 751.15 with respect to delinquent child support obligors and the Department of Workforce Development (DWD), and the Supreme Court issued Order 00-05 on April 10, 2001 amending and creating Supreme Court Rules dealing with delinquent support obligors and law licenses.

The application of the duties and powers on licensing agencies under section 73.0301(2), is, with respect to the Supreme Court, subject to the Supreme Court's agreement. The problem is that the hearing procedure under section 73.0301 afforded tax delinquent licensees and applicants, to the extent law license applicants and attorneys are concerned, is inconsistent with the Supreme Court's authority over attorney licensure. At a meeting with DOR personnel, both the Director of the Office of Lawyer Regulation and the Deputy Director of State Courts expressed the opinion that the hearing procedure under existing law would not be acceptable to the Supreme Court, in the instance of a law license applicant or attorney. This issue has prevented DOR and the Court from entering into a memorandum of understanding.

**RECOMMENDATION FOR ACTION**

Enact an amendment to section 73.0301 providing that the hearing process for a law license applicant or attorney owing delinquent taxes be concluded prior to a DOR certification of such an individual to the Supreme Court. Specifically, in the case of a tax delinquent law license applicant or attorney, amend section 73.0301(5)(a) to provide that the decision of the DOR hearing examiner is appealable to the Dane County Circuit Court and is not subject to section 73.0301(2)(b)2. Also, provide upon conclusion of the hearing process that DOR is to certify to the Supreme Court the delinquent law license applicant or attorney.

The foregoing would place DOR in a similar position to DWD, which does not certify to the Supreme Court law license applicants or attorneys owing support until the hearing process is concluded.

**ADMINISTRATIVE IMPACT**

This proposal would result in the hearing process for tax delinquent law license applicants and attorneys being consistent with the Supreme Court's authority over attorney licensure.

**FAIRNESS /TAX EQUITY**

Most other occupational groups that require state agency licensure, including doctors and accountants, are already subject to license denial or revocation for tax delinquencies. Enactment of this legislation will clear the way for implementation of a similar, equitable process for attorneys.

**IMPACT ON ECONOMIC DEVELOPMENT**

This provision should have no direct effect on economic development.

**FISCAL EFFECT**

DOR has already implemented a computer process to support the occupational licensing program with other agencies, so there should be minimal expense to expanding it for attorneys. The Office of Lawyer Regulation may have some expense for computer programming on its end. Both agencies will need to expend some additional human resources to deal with these cases.

DOR's occupational licensing program currently collects between \$2 and \$3 million annually. It is anticipated that expanding the program to attorneys may increase collections from this program by 10-15%, or by \$.2 to \$.5 million annually.

**DRAFTING INSTRUCTIONS**

See Recommendation for Action.

**EFFECTIVE DATE AND/OR INITIAL APPLICABILITY**

Day after publication.

**INTERESTED/AFFECTED PARTIES**

Attorneys, law license applicants, the Office of Lawyer Regulation, and the Director of State Courts.

**DOR CONTACT PERSON**

Vicki R. Siekert – (608) 266-9635  
James Harnett – (608) 267-7442

0300/1

✓ DOA:.....Wilson <sup>JUSTUS</sup> BB00720 <sup>17</sup> BB0318, <sup>law</sup> ~~Revocation of law license based on tax delinquency~~ because of delinquent taxes

✓ FOR 2003-05 BUDGET -- NOT READY FOR INTRODUCTION  
2005-08 07

in 9-27-04

LPS: Please  
proof amended  
stats. w/ stats.  
folio

DO NOT GEN

1 AN ACT ...; relating to: the budget. ✓

*Analysis by the Legislative Reference Bureau*

**TAXATION** ✓

**OTHER TAXATION** ✓

Under current law, generally, a license, credential, permit, or certificate (license) issued by the state may be revoked if the person who holds the license is liable for delinquent state taxes. In addition, an application for a license issued by the state may be denied if the applicant is liable for delinquent state taxes. Under current law, DOR certifies to the state Supreme Court and to the entity that issues the license that the license holder or license applicant owes delinquent taxes. The Supreme Court and the licensing entity revoke the license or deny the application for the license based on DOR's certification. The license holder or applicant is then entitled to a hearing conducted by DOR. If, as a result of the hearing, DOR affirms the license holder's or applicant's tax delinquency, the Supreme Court and the licensing entity affirm the license revocation or denial. After the license revocation or denial is affirmed, the license holder or applicant may appeal the revocation or denial to the Dane County Circuit Court.

Wisconsin

Under this bill, if as a result of a hearing DOR affirms the tax delinquency of a person who holds a license to practice law or an applicant for a license to practice law, the license holder or applicant may appeal DOR's determination to the Dane

Dane County Circuit

County Circuit Court. If the court upholds DOR's determination, DOR affirms the license holder's or applicant's tax delinquency, and the state Supreme Court and the licensing entity affirm the license revocation or denial. x

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:*

1           **SECTION 1.** 73.0301 (2) (b) 1. a. of the statutes is amended to read:

2           73.0301 (2) (b) 1. a. If, after a request is made under par. (a) 1. or 2., the  
3 department of revenue certifies that the license holder or applicant for a license or  
4 license renewal or continuation is liable for delinquent taxes, revoke the license or  
5 deny the application for the license or license renewal or continuation. The  
6 department of transportation may suspend licenses described in sub. (1) (d) 7. in lieu  
7 of revoking those licenses. A suspension, revocation or denial under this subd. 1. a.  
8 is not subject to administrative review or, except as provided in subd. 2. and sub. (5)  
9 (am), judicial review. With respect to a license granted by a credentialing board, the  
10 department of regulation and licensing shall make a revocation or denial under this  
11 subd. 1. a.

12           **SECTION 2.** 73.0301 (2) (b) 2. of the statutes is amended to read:

13           73.0301 (2) (b) 2. If Except as provided in subd. 2m., if notified by the  
14 department of revenue that the department of revenue has affirmed a certification  
15 of tax delinquency after a hearing under sub. (5) (a), affirm a suspension, revocation  
16 or denial under subd. 1. a. A license holder or applicant may seek judicial review  
17 under ss. 227.52 to 227.60, except that the review shall be in the circuit court for Dane  
18 County, of an affirmation of a revocation or denial under this subdivision. With

1 respect to a license granted by a credentialing board, the department of regulation  
2 and licensing shall make an affirmation under this subdivision.

3 **SECTION 3.** 73.0301 (2) (b) 2m. of the statutes is created to read:

4 73.0301 (2) (b) 2m. If notified by the department of revenue that the circuit  
5 court for Dane County has affirmed a certification of tax delinquency after a review  
6 under sub. (5) (am), affirm a suspension, revocation, or denial under subd. 1. a.

7 **SECTION 4.** 73.0301 (5) (a) of the statutes is amended to read:

8 73.0301 (5) (a) The department of revenue shall conduct a hearing requested  
9 by a license holder or applicant for a license or license renewal or continuation under  
10 sub. (2) (b) 1. b. or by an applicant for certification or recertification or a certificate  
11 holder under s. 73.03 (50) or 73.09 (7m) (b) to review a certification or determination  
12 of tax delinquency that is the basis of a denial or revocation of a license in accordance  
13 with this section or of a certificate, certification or recertification under s. 73.03 (50)  
14 or 73.09 (7m). A hearing under this paragraph is limited to questions of mistaken  
15 identity of the license or certificate holder or applicant and of prior payment of the  
16 delinquent taxes for which the department of revenue certified or determined the  
17 license or certificate holder or applicant is liable. At a hearing under this paragraph,  
18 any statement filed by the department of revenue, the licensing department or the  
19 supreme court, if the supreme court agrees, may be admitted into evidence and is  
20 prima facie evidence of the facts that it contains. Notwithstanding ch. 227, a person  
21 entitled to a hearing under this paragraph is not entitled to any other notice, hearing  
22 or review, except as provided in par. (am) and sub. (2) (b) 2.

23 **SECTION 5.** 73.0301 (5) (am) of the statutes is created to read:

24 73.0301 (5) (am) If a person who holds a license to practice law or who is an  
25 applicant for a license to practice law receives a hearing under par. (a) to review a

1 certification or determination of tax delinquency that is the basis for a denial or  
2 revocation of a license to practice law and such certification or determination is  
3 affirmed as a result of the hearing under par. (a), the person may seek judicial review  
4 of the certification or determination of tax delinquency under ss. 227.52 to 227.60,  
5 except that the review shall be in the circuit court for Dane County.

6 **SECTION 6.** 73.0301 (5) (b) (intro.) of the statutes is amended to read:

7 73.0301 (5) (b) (intro.) After a hearing conducted under par. (a) or, in the case  
8 of a determination related to a license to practice law, after judicial review under par.  
9 (am), the department of revenue shall do one of the following:

10 **SECTION 9345. Initial applicability; revenue.**

11 (1) REVOCATION OR DENIAL OF A LAW LICENSE BASED ON TAX DELINQUENCY. The  
12 treatment of section 73.0301 (2) (b) 1. a., 2., and 2m. and (5) (a), (am), and (b) (intro.)  
13 of the statutes first applies to hearings that commence on the effective date of this  
14 subsection.

15 (END)

## Kreye, Joseph

---

**From:** Justus, Sarah  
**Sent:** Tuesday, October 12, 2004 1:22 PM  
**To:** Kreye, Joseph  
**Subject:** FW: LRB Draft 0300/1 Revoking a law license because of delinquent taxes

-----Original Message-----

**From:** Lashore, Patricia M  
**Sent:** Monday, October 11, 2004 12:48 PM  
**To:** Justus, Sarah  
**Cc:** Gates-Hendrix, Sherrie; Collier, Dennis J  
**Subject:** LRB Draft 0300/1 Revoking a law license because of delinquent taxes

Here is a comment on the draft from the Compliance Bureau (Vicki Siekert):

-----Original Message-----

**From:** Siekert, Vicki R  
**Sent:** Thursday, October 07, 2004 12:18 PM  
**To:** Lashore, Patricia M  
**Subject:** FW: LRB Draft - Budget Statutory Language

Here's one comment.

-----Original Message-----

**From:** Harnett, James D  
**Sent:** Tuesday, October 05, 2004 11:09 AM  
**To:** Siekert, Vicki R; Garczynski, Gary R; Hilliker-Hartung, Kristin; Gorton, Steven R; Dukes, Susan  
**Subject:** RE: LRB Draft - Budget Statutory Language

This draft version does not accomplish what we are proposing here.

The idea underlying our proposal is that before a delinquent attorney or license applicant is certified by DOR to the state Supreme Court, the hearing process is concluded at the DOR administrative level (and at the Dane County Circuit Court, if so appealed).

LRB-0300/1 does not do that. Instead, the draft provides that DOR still initially forwards the certificate of delinquency to the Supreme Court, which must deny or revoke the law license. Also, it provides that the Supreme Court must affirm a finding of the Dane County Circuit Court on the license, which clearly won't fly.

This draft must be re-worked. Perhaps it would be useful for me to speak to the bill drafter to clarify our intent in this matter.

-----Original Message-----

**From:** Siekert, Vicki R  
**Sent:** Monday, October 04, 2004 9:26 AM  
**To:** Harnett, James D; Garczynski, Gary R; Hilliker-Hartung, Kristin; Gorton, Steven R; Dukes, Susan  
**Subject:** FW: LRB Draft - Budget Statutory Language

Any comments?

-----Original Message-----

**From:** Lashore, Patricia M  
**Sent:** Friday, October 01, 2004 1:48 PM  
**To:** Collier, Dennis J; Gates-Hendrix, Sherrie; Hardt, Diane L; Siekert, Vicki R  
**Cc:** Parker, James A  
**Subject:** LRB Draft - Budget Statutory Language

Attached is a language draft from DOA on one of our department's statutory language requests for the 2005-07 biennial budget. Please review and let me know if you have any comments or edits.

Please keep limit distribution of this draft. LRB drafts are considered confidential until introduced in the Legislature.



FW: LRB Draft:  
05-0300/1 Rovo...



State of Wisconsin  
2005 - 2006 LEGISLATURE

LRB-0300/1

JK:wj:rs

RMR

DOA:.....Justus, BB0072 - Revoking a law license because of delinquent taxes

FOR 2005-07 BUDGET -- NOT READY FOR INTRODUCTION

in 10-13-04

SOON

DO NOT GEN

1 AN ACT ...; relating to: the budget.

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**TAXATION**

**OTHER TAXATION**

Under current law, generally, a license, credential, permit, or certificate (license) issued by the state may be revoked if the person who holds the license is liable for delinquent state taxes. In addition, an application for a license issued by the state may be denied if the applicant is liable for delinquent state taxes. Under current law, DOR certifies to the Wisconsin Supreme Court and to the entity that issues the license that the license holder or license applicant owes delinquent taxes. The Supreme Court and the licensing entity revoke the license or deny the application for the license based on DOR's certification. The license holder or applicant is then entitled to a hearing conducted by DOR. If, as a result of the hearing, DOR affirms the license holder's or applicant's tax delinquency, the Supreme Court and the licensing entity affirm the license revocation or denial. After the license revocation or denial is affirmed, the license holder or applicant may appeal the revocation or denial to the Dane County Circuit Court.

Under this bill, if as a result of a hearing DOR affirms the tax delinquency of a person who holds a license to practice law or an applicant for a license to practice law, the license holder or applicant may appeal DOR's determination to the Dane

County Circuit Court. If the Dane County Circuit Court upholds DOR's determination, DOR affirms the license holder's or applicant's tax delinquency, and the state Supreme Court ~~and the licensing entity affirm the license revocation or denial~~ *decide whether to revoke or deny the license to practice law*

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:***

1 SECTION 1. 73.0301 (2) (b) 1. a. of the statutes is amended to read:

2 73.0301 (2) (b) 1. a. If, after a request is made under par. (a) 1. or 2., the  
3 department of revenue certifies that the license holder or applicant for a license or  
4 license renewal or continuation is liable for delinquent taxes, revoke the license or  
5 deny the application for the license or license renewal or continuation. The  
6 department of transportation may suspend licenses described in sub. (1) (d) 7. in lieu  
7 of revoking those licenses. A suspension, revocation or denial under this subd. 1. a.  
8 is not subject to administrative review or, except as provided in subd. 2. and sub. (5)  
9 (am), judicial review. With respect to a license granted by a credentialing board, the  
10 department of regulation and licensing shall make a revocation or denial under this  
11 subd. 1. a.

NSB  
8-11

12 SECTION 2. 73.0301 (2) (b) 2. of the statutes is amended to read:

13 73.0301 (2) (b) 2. If Except as provided in subd. 2m., if notified by the  
14 department of revenue that the department of revenue has affirmed a certification  
15 of tax delinquency after a hearing under sub. (5) (a), affirm a suspension, revocation  
16 or denial under subd. 1. a. A license holder or applicant may seek judicial review  
17 under ss. 227.52 to 227.60, except that the review shall be in the circuit court for Dane  
18 County, of an affirmation of a revocation or denial under this subdivision. With

*With respect to a license to practice law, the department of revenue shall not submit a certification under this subd. (a) to the supreme court until after the license holder or applicant has exhausted his other remedies under sub. (5) (a) and (am).*

*with respect to a license to practice law* ^

1 respect to a license granted by a credentialing board, the department of regulation  
2 and licensing shall make an affirmation under this subdivision.

3 SECTION 3. 73.0301 (2) (b) 2m. of the statutes is created to read:

4 73.0301 (2) (b) 2m. If notified by the department of revenue that the <sup>department of</sup> circuit <sup>revenue</sup>  
5 ~~court for Dane County~~ has affirmed a certification of tax delinquency after a <sup>any requested</sup> review  
6 under sub. (5) (am), ~~affirm a suspension, revocation, or denial under subd. 1. a~~

7 SECTION 4. 73.0301 (5) (a) of the statutes is amended to read:

8 73.0301 (5) (a) The department of revenue shall conduct a hearing requested <sup>decide whether to</sup>  
9 by a license holder or applicant for a license or license renewal or continuation under <sup>suspend, revoke, or</sup>  
10 sub. (2) (b) 1. b. or by an applicant for certification or recertification or a certificate <sup>deny a license</sup>  
11 holder under s. 73.03 (50) or 73.09 (7m) (b) to review a certification or determination <sup>to</sup>  
12 of tax delinquency that is the basis of a denial or revocation of a license in accordance <sup>practice</sup>  
13 with this section or of a certificate, certification or recertification under s. 73.03 (50) <sup>law</sup>  
14 or 73.09 (7m). A hearing under this paragraph is limited to questions of mistaken  
15 identity of the license or certificate holder or applicant and of prior payment of the  
16 delinquent taxes for which the department of revenue certified or determined the  
17 license or certificate holder or applicant is liable. At a hearing under this paragraph,  
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3 affirmed as a result of the hearing under par. (a), the person may seek judicial review  
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8 of a determination related to a license to practice law, after judicial review under par.  
9 (am), the department of revenue shall do one of the following:

10 **SECTION 9341. Initial applicability; revenue.**

11 (1) REVOCATION OR DENIAL OF A LAW LICENSE BASED ON TAX DELINQUENCY. The  
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13 of the statutes first applies to hearings that commence on the effective date of this  
14 subsection.

15 (END)

Insert 2-11

Section #. 73.0301 (2) (b) 1. b. of the statutes is amended to read:

73.0301 (2) (b) 1. b. Mail a notice of suspension, revocation or denial under subd. 1. a. to the license holder or applicant. The notice shall include a statement of the facts that warrant the suspension, revocation or denial and a statement that the license holder or applicant may, within 30 days after the date on which the notice of denial, suspension or revocation is mailed, file a written request with the department of revenue to have the certification of tax delinquency on which the suspension, revocation or denial is based reviewed at a hearing under sub. (5) (a). With respect to a license granted by a credentialing board, the department of regulation and licensing shall mail a notice under this subd. 1. b.

History: 1997 a. 237 ss. 301, 307, 532; 1999 a. 9, 31, 32, 186; 2001 a. 56.

end of insert

No ff

With respect to a license to practice law, the department of revenue shall mail a notice under this subd. 1. b.



State of Wisconsin  
2005 - 2006 LEGISLATURE

LRB-0300/2

JK:wlj/rsz

RMR

DOA:.....Justus, BB0072 - Revoking a law license because of delinquent taxes

FOR 2005-07 BUDGET -- NOT READY FOR INTRODUCTION

mi 10-21-04

SOON

Do NOT GEN

1 AN ACT ...; relating to: the budget.

*Analysis by the Legislative Reference Bureau*

**TAXATION**

**OTHER TAXATION**

Under current law, generally, a license, credential, permit, or certificate (license) issued by the state may be revoked if the person who holds the license is liable for delinquent state taxes. In addition, an application for a license issued by the state may be denied if the applicant is liable for delinquent state taxes. Under current law, DOR certifies to the Wisconsin Supreme Court and to the entity that issues the license that the license holder or license applicant owes delinquent taxes. The Supreme Court and the licensing entity revoke the license or deny the application for the license based on DOR's certification. The license holder or applicant is then entitled to a hearing conducted by DOR. If, as a result of the hearing, DOR affirms the license holder's or applicant's tax delinquency, the Supreme Court and the licensing entity affirm the license revocation or denial. After the license revocation or denial is affirmed, the license holder or applicant may appeal the revocation or denial to the Dane County Circuit Court.

Under this bill, if as a result of a hearing DOR affirms the tax delinquency of a person who holds a license to practice law or an applicant for a license to practice law, the license holder or applicant may appeal DOR's determination to the Dane

County Circuit Court. If the Dane County Circuit Court upholds DOR's determination, DOR affirms the license holder's or applicant's tax delinquency, and the state Supreme Court ~~and~~ decides whether to revoke or deny the license to practice law.

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:*

1           **SECTION 1.** 73.0301 (2) (b) 1. a. of the statutes is amended to read:

2           73.0301 (2) (b) 1. a. If, after a request is made under par. (a) 1. or 2., the  
3 department of revenue certifies that the license holder or applicant for a license or  
4 license renewal or continuation is liable for delinquent taxes, revoke the license or  
5 deny the application for the license or license renewal or continuation. The  
6 department of transportation may suspend licenses described in sub. (1) (d) 7. in lieu  
7 of revoking those licenses. A suspension, revocation or denial under this subd. 1. a.  
8 is not subject to administrative review or, except as provided in subd. 2. and sub. (5)  
9 (am), judicial review. With respect to a license granted by a credentialing board, the  
10 department of regulation and licensing shall make a revocation or denial under this  
11 subd. 1. a. With respect to a license to practice law, the department of revenue shall  
12 not submit a certification under this subd. 1. a. to the supreme court until after the  
13 license holder or applicant has exhausted his or her remedies under sub. (5) (a) and  
14 (am) or has failed to make use of <sup>Such</sup> such remedies ✓

15           **SECTION 2.** 73.0301 (2) (b) 1. b. of the statutes is amended to read:

16           73.0301 (2) (b) 1. b. Mail a notice of suspension, revocation or denial under  
17 subd. 1. a. to the license holder or applicant. The notice shall include a statement  
18 of the facts that warrant the suspension, revocation or denial and a statement that  
19 the license holder or applicant may, within 30 days after the date on which the notice

1 of denial, suspension or revocation is mailed, file a written request with the  
2 department of revenue to have the certification of tax delinquency on which the  
3 suspension, revocation or denial is based reviewed at a hearing under sub. (5) (a).  
4 With respect to a license granted by a credentialing board, the department of  
5 regulation and licensing shall mail a notice under this subd. 1. b. With respect to a  
6 license to practice law, the department of revenue shall mail a notice under this subd.

7 ~~1. b.~~

INSERT 3-7 ✓

8 **SECTION 3.** 73.0301 (2) (b) 2. of the statutes is amended to read:

9 73.0301 (2) (b) 2. If Except as provided in subd. 2m., if notified by the  
10 department of revenue that the department of revenue has affirmed a certification  
11 of tax delinquency after a hearing under sub. (5) (a), affirm a suspension, revocation  
12 or denial under subd. 1. a. A license holder or applicant may seek judicial review  
13 under ss. 227.52 to 227.60, except that the review shall be in the circuit court for Dane  
14 County, of an affirmation of a revocation or denial under this subdivision. With  
15 respect to a license granted by a credentialing board, the department of regulation  
16 and licensing shall make an affirmation under this subdivision.

17 **SECTION 4.** 73.0301 (2) (b) 2m. of the statutes is created to read:

18 73.0301 (2) (b) 2m. With respect to a license to practice law, if notified by the  
19 department of revenue that the department of revenue has affirmed a certification  
20 of tax delinquency after any requested review under sub. (5) (a) and (am), decide  
21 whether to suspend, revoke, or deny a license to practice law.

22 **SECTION 5.** 73.0301 (5) (a) of the statutes is amended to read:

23 73.0301 (5) (a) The department of revenue shall conduct a hearing requested  
24 by a license holder or applicant for a license or license renewal or continuation under  
25 sub. (2) (b) 1. b. or by an applicant for certification or recertification or a certificate

1 holder under s. 73.03 (50) or 73.09 (7m) (b) to review a certification or determination  
2 of tax delinquency that is the basis of a denial or revocation of a license in accordance  
3 with this section or of a certificate, certification or recertification under s. 73.03 (50)  
4 or 73.09 (7m). A hearing under this paragraph is limited to questions of mistaken  
5 identity of the license or certificate holder or applicant and of prior payment of the  
6 delinquent taxes for which the department of revenue certified or determined the  
7 license or certificate holder or applicant is liable. At a hearing under this paragraph,  
8 any statement filed by the department of revenue, the licensing department or the  
9 supreme court, if the supreme court agrees, may be admitted into evidence and is  
10 prima facie evidence of the facts that it contains. Notwithstanding ch. 227, a person  
11 entitled to a hearing under this paragraph is not entitled to any other notice, hearing  
12 or review, except as provided in par. (am) and sub. (2) (b) 2.

13 **SECTION 6.** 73.0301 (5) (am) of the statutes is created to read:

14 73.0301 (5) (am) If a person who holds a license to practice law or who is an  
15 applicant for a license to practice law receives a hearing under par. (a) to review a  
16 certification or determination of tax delinquency that is the basis for a denial or  
17 revocation of a license to practice law and such certification or determination is  
18 affirmed as a result of the hearing under par. (a), the person may seek judicial review  
19 of the certification or determination of tax delinquency under ss. 227.52 to 227.60,  
20 except that the review shall be in the circuit court for Dane County.

21 **SECTION 7.** 73.0301 (5) (b) (intro.) of the statutes is amended to read:

22 73.0301 (5) (b) (intro.) After a hearing conducted under par. (a) or, in the case  
23 of a determination related to a license to practice law, after judicial review under par.  
24 (am), the department of revenue shall do one of the following:

25 **SECTION 9341. Initial applicability; revenue.**



Insert 3-7

Not

and the notice shall also indicate that the license

holder or applicant may request a hearing under sub(5)(am) ✓

and that the department of revenue shall submit

a certificate of delinquency to the supreme court

after the license holder or applicant has exhausted

his or her remedies under sub(5)(a) ✓ and (am) ✓ or has

failed to make use of such remedies. ⊙

end of 3-7



State of Wisconsin  
2005 - 2006 LEGISLATURE

LRB-0300/3

JK:wlj:pg

4  
RM math

DOA:.....Justus, BB0072 - Revoking a law license because of delinquent taxes

FOR 2005-07 BUDGET -- NOT READY FOR INTRODUCTION

m 11-1-04

1

DO NOT GEN  
AN ACT ...; relating to: the budget.

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*Analysis by the Legislative Reference Bureau*

**TAXATION**

**OTHER TAXATION**

Under current law, generally, a license, credential, permit, or certificate (license) issued by the state may be revoked if the person who holds the license is liable for delinquent state taxes. In addition, an application for a license issued by the state may be denied if the applicant is liable for delinquent state taxes. Under current law, DOR certifies to the Wisconsin Supreme Court and to the entity that issues the license that the license holder or license applicant owes delinquent taxes. The Supreme Court and the licensing entity revoke the license or deny the application for the license based on DOR's certification. The license holder or applicant is then entitled to a hearing conducted by DOR. If, as a result of the hearing, DOR affirms the license holder's or applicant's tax delinquency, the Supreme Court and the licensing entity affirm the license revocation or denial. After the license revocation or denial is affirmed, the license holder or applicant may appeal the revocation or denial to the Dane County Circuit Court.

Under this bill, if as a result of a hearing DOR affirms the tax delinquency of a person who holds a license to practice law or an applicant for a license to practice law, the license holder or applicant may appeal DOR's determination to the Dane

County Circuit Court. If the Dane County Circuit Court upholds DOR's determination, DOR affirms the license holder's or applicant's tax delinquency, and the state Supreme Court decides whether to revoke or deny the license to practice law.

For further information see the *state* fiscal estimate, which will be printed as an appendix to this bill.

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

1           **SECTION 1.** 73.0301 (2) (b) 1. a. of the statutes is amended to read:

2           73.0301 (2) (b) 1. a. If, after a request is made under par. (a) 1. or 2., the  
3 department of revenue certifies that the license holder or applicant for a license or  
4 license renewal or continuation is liable for delinquent taxes, revoke the license or  
5 deny the application for the license or license renewal or continuation. The  
6 department of transportation may suspend licenses described in sub. (1) (d) 7. in lieu  
7 of revoking those licenses. A suspension, revocation or denial under this subd. 1. a.  
8 is not subject to administrative review or, except as provided in subd. 2. and sub. (5)  
9 (am), judicial review. With respect to a license granted by a credentialing board, the  
10 department of regulation and licensing shall make a revocation or denial under this  
11 subd. 1. a. With respect to a license to practice law, the department of revenue shall  
12 not submit a certification under this subd. 1. a. to the supreme court until after the  
13 license holder or applicant has exhausted his or her remedies under sub. (5) (a) and  
14 (am) or has failed to make use of such remedies.

15           **SECTION 2.** 73.0301 (2) (b) 1. b. of the statutes is amended to read:

16           73.0301 (2) (b) 1. b. Mail a notice of suspension, revocation or denial under  
17 subd. 1. a. to the license holder or applicant. The notice shall include a statement  
18 of the facts that warrant the suspension, revocation or denial and a statement that  
19 the license holder or applicant may, within 30 days after the date on which the notice

1 of denial, suspension or revocation is mailed, file a written request with the  
 2 department of revenue to have the certification of tax delinquency on which the  
 3 suspension, revocation or denial is based reviewed at a hearing under sub. (5) (a).

4 With respect to a license granted by a credentialing board, the department of  
 5 regulation and licensing shall mail a notice under this subd. 1. b. With respect to a  
 6 license to practice law, the department of revenue shall mail a notice under this subd.

7 1. b. and the notice shall indicate that the license holder or applicant may request

8 a hearing under sub. (5) (am) and that the department of revenue shall submit a  
 9 certificate of delinquency to the supreme court after the license holder or applicant

10 has exhausted his or her remedies under sub. (5) (a) and (am) or has failed to make

11 use of such remedies.

12 **SECTION 3.** 73.0301 (2) (b) 2. of the statutes is amended to read:

13 73.0301 (2) (b) 2. If Except as provided in subd. 2m., if notified by the  
 14 department of revenue that the department of revenue has affirmed a certification  
 15 of tax delinquency after a hearing under sub. (5) (a), affirm a suspension, revocation  
 16 or denial under subd. 1. a. A license holder or applicant may seek judicial review  
 17 under ss. 227.52 to 227.60, except that the review shall be in the circuit court for Dane  
 18 County, of an affirmation of a revocation or denial under this subdivision. With  
 19 respect to a license granted by a credentialing board, the department of regulation  
 20 and licensing shall make an affirmation under this subdivision.

21 **SECTION 4.** 73.0301 (2) (b) 2m. of the statutes is created to read:

22 73.0301 (2) (b) 2m. With respect to a license to practice law, if notified by the  
 23 department of revenue that the department of revenue has affirmed a certification  
 24 of tax delinquency after any requested review under sub. (5) (a) and (am), decide  
 25 whether to suspend, revoke, or deny a license to practice law.

1           **SECTION 5.** 73.0301 (5) (a) of the statutes is amended to read:

2           73.0301 (5) (a) The department of revenue shall conduct a hearing requested  
3 by a license holder or applicant for a license or license renewal or continuation under  
4 sub. (2) (b) 1. b. or by an applicant for certification or recertification or a certificate  
5 holder under s. 73.03 (50) or 73.09 (7m) (b) to review a certification or determination  
6 of tax delinquency that is the basis of a denial or revocation of a license in accordance  
7 with this section or of a certificate, certification or recertification under s. 73.03 (50)  
8 or 73.09 (7m). A hearing under this paragraph is limited to questions of mistaken  
9 identity of the license or certificate holder or applicant and of prior payment of the  
10 delinquent taxes for which the department of revenue certified or determined the  
11 license or certificate holder or applicant is liable. At a hearing under this paragraph,  
12 any statement filed by the department of revenue, the licensing department or the  
13 supreme court, if the supreme court agrees, may be admitted into evidence and is  
14 prima facie evidence of the facts that it contains. Notwithstanding ch. 227, a person  
15 entitled to a hearing under this paragraph is not entitled to any other notice, hearing  
16 or review, except as provided in par. (am) and sub. (2) (b) 2.

17           **SECTION 6.** 73.0301 (5) (am) of the statutes is created to read:

18           73.0301 (5) (am) If a person who holds a license to practice law or who is an  
19 applicant for a license to practice law receives a hearing under par. (a) to review a  
20 certification or determination of tax delinquency that is the basis for a denial or  
21 revocation of a license to practice law and such certification or determination is  
22 affirmed as a result of the hearing under par. (a), the person may seek judicial review  
23 of the certification or determination of tax delinquency under ss. 227.52 to 227.60,  
24 except that the review shall be in the circuit court for Dane County.

25           **SECTION 7.** 73.0301 (5) (b) (intro.) of the statutes is amended to read:



Insert 3-11

(2) A notice sent to a person who holds a license to practice law or who is an applicant for a license to practice law shall also indicate that the department of revenue may not submit a certificate of delinquency to the supreme court if the license holder or applicant pays the delinquent tax <sup>in full</sup> or enters into an agreement with the department of revenue to <sup>satisfy</sup> the delinquency. Ⓜ

end of 3-11



DOA:.....Justus, BB0072 - Revoking a law license because of delinquent taxes

FOR 2005-07 BUDGET -- NOT READY FOR INTRODUCTION

1 AN ACT ...; relating to: the budget.

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*Analysis by the Legislative Reference Bureau*

**TAXATION**

**OTHER TAXATION**

Under current law, generally, a license, credential, permit, or certificate (license) issued by the state may be revoked if the person who holds the license is liable for delinquent state taxes. In addition, an application for a license issued by the state may be denied if the applicant is liable for delinquent state taxes. Under current law, DOR certifies to the Wisconsin Supreme Court and to the entity that issues the license that the license holder or license applicant owes delinquent taxes. The Supreme Court and the licensing entity revoke the license or deny the application for the license based on DOR's certification. The license holder or applicant is then entitled to a hearing conducted by DOR. If, as a result of the hearing, DOR affirms the license holder's or applicant's tax delinquency, the Supreme Court and the licensing entity affirm the license revocation or denial. After the license revocation or denial is affirmed, the license holder or applicant may appeal the revocation or denial to the Dane County Circuit Court.

Under this bill, if as a result of a hearing DOR affirms the tax delinquency of a person who holds a license to practice law or an applicant for a license to practice law, the license holder or applicant may appeal DOR's determination to the Dane

County Circuit Court. If the Dane County Circuit Court upholds DOR's determination, DOR affirms the license holder's or applicant's tax delinquency, and the state Supreme Court decides whether to revoke or deny the license to practice law.

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:*

1           **SECTION 1.** 73.0301 (2) (b) 1. a. of the statutes is amended to read:

2           73.0301 (2) (b) 1. a. If, after a request is made under par. (a) 1. or 2., the  
3 department of revenue certifies that the license holder or applicant for a license or  
4 license renewal or continuation is liable for delinquent taxes, revoke the license or  
5 deny the application for the license or license renewal or continuation. The  
6 department of transportation may suspend licenses described in sub. (1) (d) 7. in lieu  
7 of revoking those licenses. A suspension, revocation or denial under this subd. 1. a.  
8 is not subject to administrative review or, except as provided in subd. 2. and sub. (5)  
9 (am), judicial review. With respect to a license granted by a credentialing board, the  
10 department of regulation and licensing shall make a revocation or denial under this  
11 subd. 1. a. With respect to a license to practice law, the department of revenue shall  
12 not submit a certification under this subd. 1. a. to the supreme court until after the  
13 license holder or applicant has exhausted his or her remedies under sub. (5) (a) and  
14 (am) or has failed to make use of such remedies.

15           **SECTION 2.** 73.0301 (2) (b) 1. b. of the statutes is amended to read:

16           73.0301 (2) (b) 1. b. Mail a notice of suspension, revocation or denial under  
17 subd. 1. a. to the license holder or applicant. The notice shall include a statement  
18 of the facts that warrant the suspension, revocation or denial and a statement that  
19 the license holder or applicant may, within 30 days after the date on which the notice

1 of denial, suspension or revocation is mailed, file a written request with the  
2 department of revenue to have the certification of tax delinquency on which the  
3 suspension, revocation or denial is based reviewed at a hearing under sub. (5) (a).  
4 With respect to a license granted by a credentialing board, the department of  
5 regulation and licensing shall mail a notice under this subd. 1. b. With respect to a  
6 license to practice law, the department of revenue shall mail a notice under this subd.  
7 1. b. and the notice shall indicate that the license holder or applicant may request  
8 a hearing under sub. (5) (a) and (am) and that the department of revenue shall  
9 submit a certificate of delinquency to suspend, revoke, or deny a license to practice  
10 law to the supreme court after the license holder or applicant has exhausted his or  
11 her remedies under sub. (5) (a) and (am) or has failed to make use of such remedies.  
12 A notice sent to a person who holds a license to practice law or who is an applicant  
13 for a license to practice law shall also indicate that the department of revenue may  
14 not submit a certificate of delinquency to the supreme court if the license holder or  
15 applicant pays the delinquent tax in full or enters into an agreement with the  
16 department of revenue to satisfy the delinquency.

17 **SECTION 3.** 73.0301 (2) (b) 2. of the statutes is amended to read:

18 73.0301 (2) (b) 2. If Except as provided in subd. 2m., if notified by the  
19 department of revenue that the department of revenue has affirmed a certification  
20 of tax delinquency after a hearing under sub. (5) (a), affirm a suspension, revocation  
21 or denial under subd. 1. a. A license holder or applicant may seek judicial review  
22 under ss. 227.52 to 227.60, except that the review shall be in the circuit court for Dane  
23 County, of an affirmation of a revocation or denial under this subdivision. With  
24 respect to a license granted by a credentialing board, the department of regulation  
25 and licensing shall make an affirmation under this subdivision.

1           **SECTION 4.** 73.0301 (2) (b) 2m. of the statutes is created to read:

2           73.0301 (2) (b) 2m. With respect to a license to practice law, if notified by the  
3 department of revenue that the department of revenue has affirmed a certification  
4 of tax delinquency after any requested review under sub. (5) (a) and (am), decide  
5 whether to suspend, revoke, or deny a license to practice law.

6           **SECTION 5.** 73.0301 (5) (a) of the statutes is amended to read:

7           73.0301 (5) (a) The department of revenue shall conduct a hearing requested  
8 by a license holder or applicant for a license or license renewal or continuation under  
9 sub. (2) (b) 1. b. or by an applicant for certification or recertification or a certificate  
10 holder under s. 73.03 (50) or 73.09 (7m) (b) to review a certification or determination  
11 of tax delinquency that is the basis of a denial or revocation of a license in accordance  
12 with this section or of a certificate, certification or recertification under s. 73.03 (50)  
13 or 73.09 (7m). A hearing under this paragraph is limited to questions of mistaken  
14 identity of the license or certificate holder or applicant and of prior payment of the  
15 delinquent taxes for which the department of revenue certified or determined the  
16 license or certificate holder or applicant is liable. At a hearing under this paragraph,  
17 any statement filed by the department of revenue, the licensing department or the  
18 supreme court, if the supreme court agrees, may be admitted into evidence and is  
19 prima facie evidence of the facts that it contains. Notwithstanding ch. 227, a person  
20 entitled to a hearing under this paragraph is not entitled to any other notice, hearing  
21 or review, except as provided in par. (am) and sub. (2) (b) 2.

22           **SECTION 6.** 73.0301 (5) (am) of the statutes is created to read:

23           73.0301 (5) (am) If a person who holds a license to practice law or who is an  
24 applicant for a license to practice law receives a hearing under par. (a) to review a  
25 certification or determination of tax delinquency that is the basis for a denial or

1 revocation of a license to practice law and such certification or determination is  
2 affirmed as a result of the hearing under par. (a), the person may seek judicial review  
3 of the certification or determination of tax delinquency under ss. 227.52 to 227.60,  
4 except that the review shall be in the circuit court for Dane County.

5 **SECTION 7.** 73.0301 (5) (b) (intro.) of the statutes is amended to read:

6 73.0301 (5) (b) (intro.) After a hearing conducted under par. (a) or, in the case  
7 of a determination related to a license to practice law, after a hearing under par. (a)  
8 or, if the hearing is appealed, after judicial review under par. (am), the department  
9 of revenue shall do one of the following:

10 **SECTION 9341. Initial applicability; revenue.**

11 (1) REVOCATION OR DENIAL OF A LAW LICENSE BASED ON TAX DELINQUENCY. The  
12 treatment of section 73.0301 (2) (b) 1. a. and b., 2., and 2m. and (5) (a), (am), and (b)  
13 (intro.) of the statutes first applies to hearings that commence on the effective date  
14 of this subsection.

15

(END)