

2005 DRAFTING REQUEST

Bill

Received: 10/01/2004

Received By: **mshovers**

Wanted: **As time permits**

Identical to LRB:

For: **Administration-Budget 7-6921**

By/Representing: **Justus**

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

Drafter: **mshovers**

May Contact:

Addl. Drafters:

Subject: **Tax, Other - miscellaneous**

Extra Copies:

Submit via email: **NO**

Pre Topic:

DOA:.....Justus, BB0078 -

Topic:

DOR may create and post on the Internet a list of delinquent taxpayer accounts

Instructions:

See Attached. Authorize DOR to post on Internet delinquent taxpayer accounts. Based on 2003 ASA 1 to AB 473 (s0172/1)

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>
/?	mshovers 10/04/2004	wjackson 10/29/2004		_____			State
/1			pgreensl 10/29/2004	_____	lnorthro 10/29/2004		State
/2	mshovers 11/11/2004	wjackson 11/15/2004	rschlue 11/16/2004	_____	mbarman 11/16/2004		

FE Sent For:

<END>

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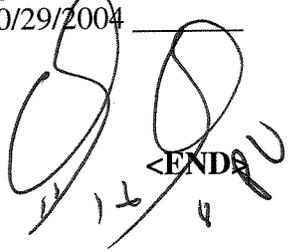
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/?	mshovers 10/04/2004	wjackson 10/29/2004		_____			State
/1		1/2 WJ 11/15	pgreensl 10/29/2004	_____	lnorthro 10/29/2004		

1/2 MES 11/11/04

FE Sent For:


11/12/04
ENDS

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1?	mshovers	1 W/LJ 10/29 10	10	10			
11 MES	10/4/04	10	10	10			
		P8	P8	P8/10			

FE Sent For:

<END>

BB0078

2003-05 Budget Bill Statutory Language Drafting Request

- Topic: Internet Posting of Largest Delinquent Accounts
- 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

**Statutory Language Request
Wisconsin Department of Revenue**

TITLE: INTERNET POSTING OF LARGEST DELINQUENT TAX ACCOUNTS

DESCRIPTION OF CURRENT LAW AND PROBLEM

Various states have enacted legislation authorizing their revenue departments to publish the identities of the state's largest delinquent tax accounts on the Internet, in an effort to enhance revenue collections. Taxpayers whose identity may appear on such a list are warned ahead of time by letter, which is a strong encouragement for them to rectify their delinquent status. Currently, privacy restrictions contained in existing Wisconsin statutes would bar the publication of a list of the largest delinquent tax accounts in Wisconsin.

RECOMMENDATION FOR ACTION

Enact legislation authorizing the department of revenue to publish a list on the Internet of taxpayers who owe at least \$25,000 in terms of total amount due, including interest, costs, fees and penalties. The total amount due would cover all tax types collected by the department of revenue. Currently, there are about 7,000 delinquent accounts of this size.

DOR intends to utilize the authority that would be granted by this legislation for two years and then evaluate its effectiveness. By granting DOR the authority to list rather than requiring DOR to list, the legislation would allow the department to cease publication if it is determined at some future date that the process is not cost effective. DOR plans to report to the Joint Committee on Finance after the two year trial period on its results and its recommendation for future use.

ADMINISTRATIVE IMPACT

Enactment of the recommendation would require a modest amount of enhancements to be done to existing computer processes that DOR uses to identify high dollar accounts for work management purposes. Issuing warning letters to taxpayers whose names are about to be posted, and responding to phone calls and letters as a result of the warning letters would result in some increase to expenditures and workload. These administrative effects can be absorbed into DOR's existing workforce and budget.

FAIRNESS /TAX EQUITY

The residents of the state of Wisconsin benefit from the fact that most taxpayers file and pay their tax liability on a voluntary basis. They also expect the Department of Revenue to pursue taxpayers who do not voluntarily file and pay so that the general tax burden does not have to be increased to compensate for these delinquent payers. To the extent that this proposal encourages delinquent payers to live up to their responsibilities, it promotes fairness to other taxpayers.

IMPACT ON ECONOMIC DEVELOPMENT

Again, encouraging delinquent taxpayers to take care of their obligations should have a positive effect on taxpaying businesses and citizens.

FISCAL EFFECT

Based on the experience of other state revenue departments, it is anticipated that additional tax collections will be generated. A September 2002 survey done by the Federation of Tax Administrators reports cumulative program collections between \$1 million and \$127 million from six different states who have had programs in place between 1 and 5 years. The state that is the most similar to Wisconsin in population and tax administration, Minnesota, reports collections \$1.5 million in slightly more than a year.

DRAFTING INSTRUCTIONS

Create a new provision in section 71.91, Wisconsin Statutes, authorizing the department of revenue to publish on the internet the identities of taxpayers who owe at least \$25,000 in delinquent tax. Provide for a definition of "persons" to be included in the list as encompassing natural persons, corporations, partnerships, limited liability entities or any other entity.

On the Internet site, the department of revenue would be authorized to list the name, address, types of tax and total amount due for each person on the list. Accounts will not be included on the Internet list unless they remain unpaid more than 90 days after the date when the taxpayer's appeal rights have expired. Also, when the taxpayer listed is a corporation, the names of the officers of the corporation will be included in the listing, if known.

The department of revenue will update the Internet list on a quarterly basis. Exclusions from the Internet list would include a person in compliance under an agreement with the department of revenue under section 71.92 regarding the payment of delinquent taxes, a person on whose account the department of revenue has entered an order compromising the taxpayer's amount due under 71.92(3), or a person protected by an automatic stay in effect under the United States Bankruptcy Code.

The tax confidentiality provisions contained in sections 71.78(1), 76.30 and 77.61(5) must be amended to allow the department of revenue to create and maintain the Internet list.

EFFECTIVE DATE AND/OR INITIAL APPLICABILITY

Six months after publication.

INTERESTED/AFFECTED PARTIES

Privacy advocates may have some concerns regarding publicizing tax debt information, although the proposal does not include publication of taxpayers' social security numbers.

DOR CONTACT PERSON

Vicki Siekert
(608) 266-9635
vsiekert@dor.state.wi.us



State of Wisconsin
2005 - 2006 LEGISLATURE

LRB-0375/p

MES.../.....

WEJ
RMNR

11/3

DOA:.....Justus, BB0078 - DOR may create and post on the Internet a list of delinquent taxpayer accounts ✓

FOR 2005-07 BUDGET -- NOT READY FOR INTRODUCTION ✓

LPS: Please
proof amended
stats. w/ folio

Do NOT GEN

1 AN ACT ...; relating to: authorizing the Department of Revenue to prepare and
2 maintain a list of delinquent taxpayer accounts and to post on the Internet the
3 names from the list.

Analysis by the Legislative Reference Bureau

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

4

(END)

**ASSEMBLY SUBSTITUTE AMENDMENT 1,
TO 2003 ASSEMBLY BILL 473**

September 23, 2003 - Offered by COMMITTEE ON GOVERNMENT OPERATIONS AND SPENDING LIMITATIONS.

1 **AN ACT to amend** 71.78 (2) and 139.91 (1); and **to create** 71.78 (4) (r), 73.03 (61),
2 76.30 (2) (i), 77.61 (5) (b) 12. and 139.91 (4) of the statutes; **relating to:**
3 requiring the Department of Revenue to prepare and maintain a list of
4 delinquent taxpayer accounts and to post on the Internet the names from the
5 list.

Heading
TAXATION
OTHER TAXATION
Subheading

bill authorizes
Analysis by the Legislative Reference Bureau

This substitute amendment requires the Department of Revenue (DOR) to prepare and maintain a list of delinquent taxpayer accounts in excess of \$25,000, subject to a number of exceptions, although DOR may set the threshold amount lower than \$25,000. The delinquent taxpayer accounts are accounts with tax obligations that are unpaid for more than 90 days after all appeal rights have expired. The list must contain the names, addresses, type of tax due, and amount of tax due, including interest, penalties, fees, and costs for each person on the list. The substitute amendment also *authorizes* requires DOR to create and maintain a site on the Internet that contains the names on the list, with the associated delinquent taxpayer information. The Internet site must contain a special page for the names on the list of the 100 persons who owe the greatest amount of delinquent taxes. DOR is required to update the Internet site on a *quarterly* monthly basis.

bill

(No ff) If the person listed is a corporation, the list must also contain the name and address of each of the corporation's officers.

DOJ Under the ^{bill} substitute amendment, DOR may not post on the Internet the name of any person who has reached an agreement or compromise with DOR or the Department of Justice and is in compliance with that agreement, regarding the payment of delinquent taxes, or the name of any person who is protected by a stay that is in effect under the Federal Bankruptcy Code. To comply with these provisions, DOR is required to update the Internet site each business day.

Currently, if any person requests information on the net Wisconsin income tax, Wisconsin franchise tax, or Wisconsin gift tax reported as paid or payable in the returns filed by any person for any individual year, DOR is required to provide the information if the requester proves his or her identity and signs a statement setting forth the person's address and reason for making the request, and indicating that he or she understands the statutes regarding the divulgement, publication, or dissemination of the requested information. Under the ^{bill} substitute amendment, if DOR provides such information to a requester, the department must also provide information on any amount of delinquent taxes that the person owes as listed on the Internet site created in the substitute amendment. bill DOR

FF-5

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

1 SECTION 1. 71.78 (2) of the statutes is amended to read:

2 71.78 (2) DISCLOSURE OF NET TAX. The department shall make available upon
 3 suitable forms prepared by the department information setting forth the net
 4 Wisconsin income tax, Wisconsin franchise tax or Wisconsin gift tax reported as paid
 5 or payable in the returns filed by any individual or corporation, and any amount of
 6 delinquent taxes owed, as described in s. ^{71.91(2)} ~~78.03(6)~~, by any such individual or
 7 corporation, for any individual year upon request. Before the request is granted, the
 8 person desiring to obtain the information shall prove his or her identity and shall be
 9 required to sign a statement setting forth the person's address and reason for making
 10 the request and indicating that the person understands the provisions of this section
 11 with respect to the divulgement, publication or dissemination of information
 12 obtained from returns as provided in sub. (1). The use of a fictitious name is a
 13 violation of this section. Within 24 hours after any information from any such tax

1 return has been so obtained, the department shall mail to the person from whose
2 return the information has been obtained a notification which shall give the name
3 and address of the person obtaining the information and the reason assigned for
4 requesting the information. The department shall collect from the person requesting
5 the information a fee of \$4 for each return.

6 SECTION 2. 71.78 (4) (r) of the statutes is created to read:

7 71.78 (4) (r) The secretary of revenue and employees of that department for the
8 purpose of preparing and maintaining the list of persons with unpaid tax obligations
9 as described in s. ~~73.03(61)~~ ^{71.091(8)} so that the list of such persons is available for public
10 inspection.

11 SECTION 3. ~~73.03(61)~~ ^{71.091(8)} of the statutes is created to read:

12 ~~73.03(61)~~ ^{71.091(8)} ~~to~~ ^{(3) → Internet listing of delinquent taxpayers} prepare and maintain a list of all persons who owe delinquent
13 taxes, including interest, penalties, fees, and costs, to the department, in excess of
14 \$25,000, which are unpaid for more than 90 days after all appeal rights have expired,
15 and ~~to~~ ^{may} post the names of persons from this list on the Internet at a site ~~that is created~~ ^{the department creates}

16 ~~and maintained by the department~~ ^{and maintains} for this purpose. ~~The department may prepare~~

17 ~~and maintain a list of such persons who owe delinquent taxes, as described in this~~
18 ~~subsection, of \$25,000 or less if the list contains all persons whose delinquency is at~~
19 ~~or above the lower threshold set by the department.~~ ^{If the department places such a posting} The Internet site shall list the

20 names, addresses, type of tax due, and amount of tax due, including interest,
21 penalties, fees, and costs for each person who has one of the delinquent taxpayer
22 accounts, and the Internet site shall also contain a special page for the persons who

23 have the 100 largest delinquent taxpayer accounts. Except as otherwise provided in
24 this subsection, the department shall update the Internet site on a ~~monthly~~ ^{quarterly} basis.

25 The department may not post on the Internet the name of any person who has

^{listed} If a person is a corporation, the Internet site shall also contain the name and address of each of the corporation's officers.

1 reached an agreement or compromise with the department, or the department of
 2 justice, under s. 71.92[✓] and is in compliance with that agreement, regarding the
 3 payment of delinquent taxes, or the name of any person who is protected by a stay
 4 that is in effect under the ~~Federal~~ Bankruptcy Code; and the Internet posting shall
 5 be updated each business day[✓], as defined in s. 562.01 (3m)[✓], to comply with these
 6 prohibitions.

7 **SECTION 4.** 76.30 (2) (i) of the statutes is created to read:

8 76.30 (2) (i) The secretary of revenue and employees of that department for the
 9 purpose⁵ of preparing and maintaining the list of persons with unpaid tax obligations
 10 as described in s. ~~78.03(61)~~^{71091(8)✓} so that the list of such persons is available for public
 11 inspection.

12 **SECTION 5.** 77.61 (5) (b) 12. of the statutes is created to read:

13 77.61 (5) (b) 12. The secretary of revenue and employees of that department
 14 for the purpose⁵ of preparing and maintaining the list of persons with unpaid tax
 15 obligations as described in s. ~~78.03(61)~~^{71091(8)✓} so that the list of such persons is available
 16 for public inspection.

17 **SECTION 6.** 139.91 (1) of the statutes is amended to read:

18 139.91 (1) The Except as provided in sub. (4), the department may not reveal
 19 facts obtained in administering this subchapter, except that the department may
 20 publish statistics that do not reveal the identities of dealers.

21 **SECTION 7.** 139.91 (4)[✓] of the statutes is created to read:

22 139.91 (4) The secretary of revenue and employees of that department may
 23 reveal facts obtained in administering this subchapter for the purposes of preparing
 24 and maintaining the list of persons with unpaid tax obligations as described in s.
 25 ~~78.03(61)~~^{71091(8)✓} so that the list of such persons is available for public inspection.

Please
fix
comp.

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SECTION 8. Effective date, *revenue*

(1) ~~This act~~ *The treatment of sections 7678 (2)* takes effect on the first day of the 6th month beginning after publication.

(END)

9441 ✓
and
7678(4)(F), 7691(8) ✓
76030(2)(?), 77, 61(5)(6) ✓

*and 13691(1)
and (4) ✓ of the
statutes*

Shovers, Marc

From: Justus, Sarah
Sent: Monday, November 08, 2004 9:40 AM
To: Shovers, Marc
Subject: FW: LRB Draft: 05-0375/1 DOR may create and post on the Internet a list of delinquent taxpayer accounts



05-0375/1

Hi Marc-

Here are some comments from DOR on this draft. If it would be of assistance in revising the draft feel free to call DOR directly with questions.

Thanks
Sarah

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

From: Lashore, Patricia M
Sent: Monday, November 08, 2004 9:18 AM
To: Justus, Sarah
Cc: Collier, Dennis J; Gates-Hendrix, Sherrie; Parker, James A
Subject: LRB Draft: 05-0375/1 DOR may create and post on the Internet a list of delinquent taxpayer accounts

Here are comments on this draft.

1. Our proposal said that "when the taxpayer listed is a corporation, the names of the officers of the corporation will be included in the listing, if known." There will be times when we either do not have this information or when the information that we have is so old that it is suspect. We suggest adding something like the language in s. 801.11(1)(c), Stats. In that statute it says there should be a mailing of service if the address "is known or can with reasonable diligence be ascertained."
2. Line 7 of the analysis says "offices" instead of "officers".
3. The change proposed in Section 1 was part of Rep. Lasse's bill last spring but we are not recommending this language. Since the information will be available to all on the internet, it is redundant to also research and include it on the paper response to the Net Tax Request.
4. In the draft from last spring, the section that is now being created as 71.91(8) was drafted as 73.03(61). When the language was in chapter 73 it was clear that it applied to all taxes. If it stays in s. 71.91, it should be made clear that it applies to all tax types administered by DOR, not just income taxes. See, e.g., s. 71.91(6)(b) in the levy statute for similar language.

RMR

DOA:.....Justus, BB0078 - DOR may create and post on the Internet a list of delinquent taxpayer accounts

FOR 2005-07 BUDGET -- NOT READY FOR INTRODUCTION

do not gen

- 1 AN ACT ...; **relating to:** authorizing the Department of Revenue to prepare and
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TAXATION

OTHER TAXATION

This bill authorizes DOR to prepare and maintain a list of delinquent taxpayer accounts in excess of \$25,000, subject to a number of exceptions. The delinquent taxpayer accounts are accounts with tax obligations that are unpaid for more than 90 days after all appeal rights have expired. The list must contain the names, addresses, type of tax due, and amount of tax due, including interest, penalties, fees, and costs for each person on the list. If the person listed is a corporation, the list must also contain the name and address of each of the corporation's ~~offices~~ ^{officers}. The bill also authorizes DOR to create and maintain a site on the Internet that contains the names on the list, with the associated delinquent taxpayer information. DOR is required to update the Internet site on a quarterly basis.

Under the bill, DOR may not post on the Internet the name of any person who has reached an agreement or compromise with DOR or DOJ, and is in compliance with that agreement, regarding the payment of delinquent taxes, or the name of any

person who is protected by a stay that is in effect under the federal Bankruptcy Code. To comply with these provisions, DOR is required to update the Internet site each business day.

~~Currently, if any person requests information on the net Wisconsin income tax, Wisconsin franchise tax, or Wisconsin gift tax reported as paid or payable in the returns filed by any person for any individual year, DOR is required to provide the information if the requester proves his or her identity and signs a statement setting forth the person's address and reason for making the request, and indicating that he or she understands the statutes regarding the divulgement, publication, or dissemination of the requested information. Under the bill, if DOR provides such information to a requester, DOR must also provide information on any amount of delinquent taxes that the person owes as listed on the Internet site created in the bill.~~

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.** 71.78 (2) of the statutes is amended to read:

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3 suitable forms prepared by the department information setting forth the net
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5 or payable in the returns filed by any individual or corporation, and any amount of
6 delinquent taxes owed, as described in s. 71.91 (8), by any such individual or
7 corporation, for any individual year upon request. Before the request is granted, the
8 person desiring to obtain the information shall prove his or her identity and shall be
9 required to sign a statement setting forth the person's address and reason for making
10 the request and indicating that the person understands the provisions of this section
11 with respect to the divulgement, publication or dissemination of information
12 obtained from returns as provided in sub. (1). The use of a fictitious name is a
13 violation of this section. Within 24 hours after any information from any such tax
14 return has been so obtained, the department shall mail to the person from whose

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4 the information a fee of \$4 for each return.

5 SECTION 2. 71.78 (4) (r) of the statutes is created to read:

6 71.78 (4) (r) The secretary of revenue and employees of that department for the
7 purposes of preparing and maintaining the list of persons with unpaid tax
8 obligations as described in s. 71.91 (8) so that the list of such persons is available for
9 public inspection.

10 SECTION 3. 71.91 (8) of the statutes is created to read:

11 71.91 (8) INTERNET LISTING OF DELINQUENT TAXPAYERS. The department may
12 prepare and maintain a list of all persons who owe delinquent taxes, including
13 interest, penalties, fees, and costs, to the department, in excess of \$25,000, which are
14 unpaid for more than 90 days after all appeal rights have expired, and may post the
15 names of persons from this list on the Internet at a site the department creates and
16 maintains for this purpose. If the department places such a posting, the Internet site
17 shall list the names, addresses, type of tax due, and amount of tax due, including
18 interest, penalties, fees, and costs for each person who has one of the delinquent
19 taxpayer accounts. If a listed person is a corporation, the Internet site shall also
20 contain the name and address of each of the corporation's officers. ^{if known} Except as
21 otherwise provided in this subsection, the department shall update the Internet site
22 on a quarterly basis. The department may not post on the Internet the name of any
23 person who has reached an agreement or compromise with the department, or the
24 department of justice, under s. 71.92 and is in compliance with that agreement,
25 regarding the payment of delinquent taxes, or the name of any person who is

of any type
administered by
the department

1 protected by a stay that is in effect under the federal Bankruptcy Code; and the
2 Internet posting shall be updated each business day, as defined in s. 562.01 (3m), to
3 comply with these prohibitions.

4 **SECTION 4.** 76.30 (2) (i) of the statutes is created to read:

5 76.30 (2) (i) The secretary of revenue and employees of that department for the
6 purposes of preparing and maintaining the list of persons with unpaid tax
7 obligations as described in s. 71.91 (8) so that the list of such persons is available for
8 public inspection.

9 **SECTION 5.** 77.61 (5) (b) 12. of the statutes is created to read:

10 77.61 (5) (b) 12. The secretary of revenue and employees of that department
11 for the purposes of preparing and maintaining the list of persons with unpaid tax
12 obligations as described in s. 71.91 (8) so that the list of such persons is available for
13 public inspection.

14 **SECTION 6.** 139.91 (1) of the statutes is amended to read:

15 139.91 (1) The Except as provided in sub. (4), the department may not reveal
16 facts obtained in administering this subchapter, except that the department may
17 publish statistics that do not reveal the identities of dealers.

18 **SECTION 7.** 139.91 (4) of the statutes is created to read:

19 139.91 (4) The secretary of revenue and employees of that department may
20 reveal facts obtained in administering this subchapter for the purposes of preparing
21 and maintaining the list of persons with unpaid tax obligations as described in s.
22 71.91 (8) so that the list of such persons is available for public inspection.

23 **SECTION 9441. Effective dates; revenue.**

(CS) INTERNET LISTING OF DELINQUENT TAXPAYERS

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(1) The treatment of sections ^{SET} 71.78 (2) and (4) (r), 71.91 (8), 76.30 (2) (i), 77.61 (5) (b) 12., and 131.91 (1) and (4) of the statutes takes effect on the first day of the 6th month beginning after publication.

(END)



State of Wisconsin
2005 - 2006 LEGISLATURE

LRB-0375/2

MES:wlj:rs

DOA:.....Justus, BB0078 - DOR may create and post on the Internet a list
of delinquent taxpayer accounts

FOR 2005-07 BUDGET -- NOT READY FOR INTRODUCTION

1 **AN ACT ...; relating to:** authorizing the Department of Revenue to prepare and
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3 names from the list.

Analysis by the Legislative Reference Bureau

TAXATION

OTHER TAXATION

This bill authorizes DOR to prepare and maintain a list of delinquent taxpayer accounts in excess of \$25,000, subject to a number of exceptions. The delinquent taxpayer accounts are accounts with tax obligations that are unpaid for more than 90 days after all appeal rights have expired. The list must contain the names, addresses, type of tax due, and amount of tax due, including interest, penalties, fees, and costs for each person on the list. If the person listed is a corporation, the list must also contain the name and address of each of the corporation's officers. The bill also authorizes DOR to create and maintain a site on the Internet that contains the names on the list, with the associated delinquent taxpayer information. DOR is required to update the Internet site on a quarterly basis.

Under the bill, DOR may not post on the Internet the name of any person who has reached an agreement or compromise with DOR or DOJ, and is in compliance with that agreement, regarding the payment of delinquent taxes, or the name of any

person who is protected by a stay that is in effect under the federal Bankruptcy Code. To comply with these provisions, DOR is required to update the Internet site each business day.

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.** 71.78 (4) (r) of the statutes is created to read:

2 71.78 (4) (r) The secretary of revenue and employees of that department for the
3 purposes of preparing and maintaining the list of persons with unpaid tax
4 obligations as described in s. 71.91 (8) so that the list of such persons is available for
5 public inspection.

6 **SECTION 2.** 71.91 (8) of the statutes is created to read:

7 71.91 (8) INTERNET LISTING OF DELINQUENT TAXPAYERS. The department may
8 prepare and maintain a list of all persons who owe delinquent taxes of any type
9 administered by the department, including interest, penalties, fees, and costs, to the
10 department, in excess of \$25,000, which are unpaid for more than 90 days after all
11 appeal rights have expired, and may post the names of persons from this list on the
12 Internet at a site the department creates and maintains for this purpose. If the
13 department places such a posting, the Internet site shall list the names, addresses,
14 type of tax due, and amount of tax due, including interest, penalties, fees, and costs
15 for each person who has one of the delinquent taxpayer accounts. If a listed person
16 is a corporation, the Internet site shall also contain the name and address of each of
17 the corporation's officers, if known. Except as otherwise provided in this subsection,
18 the department shall update the Internet site on a quarterly basis. The department
19 may not post on the Internet the name of any person who has reached an agreement

1 or compromise with the department, or the department of justice, under s. 71.92 and
2 is in compliance with that agreement, regarding the payment of delinquent taxes,
3 or the name of any person who is protected by a stay that is in effect under the federal
4 Bankruptcy Code; and the Internet posting shall be updated each business day, as
5 defined in s. 562.01 (3m), to comply with these prohibitions.

6 **SECTION 3.** 76.30 (2) (i) of the statutes is created to read:

7 76.30 (2) (i) The secretary of revenue and employees of that department for the
8 purposes of preparing and maintaining the list of persons with unpaid tax
9 obligations as described in s. 71.91 (8) so that the list of such persons is available for
10 public inspection.

11 **SECTION 4.** 77.61 (5) (b) 12. of the statutes is created to read:

12 77.61 (5) (b) 12. The secretary of revenue and employees of that department
13 for the purposes of preparing and maintaining the list of persons with unpaid tax
14 obligations as described in s. 71.91 (8) so that the list of such persons is available for
15 public inspection.

16 **SECTION 5.** 139.91 (1) of the statutes is amended to read:

17 139.91 (1) The Except as provided in sub. (4), the department may not reveal
18 facts obtained in administering this subchapter, except that the department may
19 publish statistics that do not reveal the identities of dealers.

20 **SECTION 6.** 139.91 (4) of the statutes is created to read:

21 139.91 (4) The secretary of revenue and employees of that department may
22 reveal facts obtained in administering this subchapter for the purposes of preparing
23 and maintaining the list of persons with unpaid tax obligations as described in s.
24 71.91 (8) so that the list of such persons is available for public inspection.

25 **SECTION 9441. Effective dates; revenue.**

