

2005 ASSEMBLY BILL 538

1 AN ACT *to amend* 71.935 (1) (a); and *to create* 71.935 (1) (am) of the statutes;
2 **relating to:** setoffs against tax refunds for debts related to property taxes.

Analysis by the Legislative Reference Bureau

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

3 **SECTION 1.** 71.935 (1) (a) of the statutes is amended to read:
4 71.935 (1) (a) “Debt” means a parking citation of at least \$20 that is unpaid and
5 for which there has been no court appearance by the date specified in the citation or,
6 if no date is specified, that is unpaid for at least 28 days; an unpaid fine, fee,
7 restitution or forfeiture of at least \$20; and any other debt that is at least \$20, ~~except~~
8 including debt related to property taxes, if the debt has been reduced to a judgment
9 or the municipality or county to which the debt is owed has provided the debtor
10 reasonable notice and an opportunity to be heard with regards to the debt.

