

2005 Assembly Bill 538

Date of enactment: **May 25, 2006**
Date of publication*: **June 9, 2006**

2005 WISCONSIN ACT 454

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

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

SECTION 1. 71.935 (1) (a) of the statutes is amended to read:

71.935 (1) (a) "Debt" means 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; an unpaid fine, fee, restitution or forfeiture of at least \$20; and any other debt that is at least \$20, except including debt related to property taxes, if the debt has been reduced to a 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 regards to the debt.

SECTION 2m. 71.935 (1) (am) of the statutes is created to read:

71.935 (1) (am) "Debt related to property taxes" means delinquent general property taxes, as defined in s. 74.01 (1), special assessments, as defined in s. 74.01 (3), special charges, as defined in s. 74.01 (4), and special taxes, as defined in s. 74.01 (5). The term "debt related to property taxes" includes any interest and penalty charged as a result of the delinquency.

* Section 991.11, WISCONSIN STATUTES 2003-04 : Effective date of acts. "Every act and every portion of an act enacted by the legislature over the governor's partial veto which does not expressly prescribe the time when it takes effect shall take effect on the day after its date of publication as designated" by the secretary of state [the date of publication may not be more than 10 working days after the date of enactment].