

ASSEMBLY BILL 538 (LRB -0643)

An Act to amend 71.935 (1) (a) of the statutes; relating to: setoffs against tax refunds for debts related to property taxes. (FE)

2005

09-06. A. Introduced by Representatives **Krusick, Gard, Ainsworth, Ballweg, Bies, Jeskewitz, Lehman, LeMahieu, Molepske, Seidel, Shilling** and **Zepnick**; cosponsored by Senators **Darling, Brown, Carpenter** and **Roessler**, by request of Wisconsin Alliance of Cities, League of Wisconsin Municipalities, Wisconsin Counties Association and City of Milwaukee. 357

07-07. A. Read first time and referred to committee on Urban and Local Affairs 357

07-26. A. Fiscal estimate received.

08-09. A. Public hearing held.

09-02. A. Assembly amendment 1 offered by Representative **Krusick (LRB a0931)** 447

09-06. A. Executive action taken.

09-09. A. Report Assembly Amendment 1 adoption recommended by committee on Urban and Local Affairs, Ayes 8, Noes 0 457

09-09. A. Report passage as amended recommended by committee on Urban and Local Affairs, Ayes 8, Noes 0 458

09-09. A. Referred to committee on Rules 458

2006

03-07. A. Placed on calendar 3-9-2006 by committee on Rules.

03-07. A. Made a special order of business at 10:22 A.M. on 3-9-2006 pursuant to Assembly Resolution 51 933

03-09. A. Read a second time 944

03-09. A. Assembly amendment 1 **adopted** 944

03-09. A. Ordered to a third reading 944

03-09. A. Rules suspended 944

03-09. A. Read a third time and **passed** 944

03-09. A. Ordered immediately messaged 944

03-10. S. Received from Assembly 743

03-13. S. Read first time and referred to committee on Job Creation, Economic Development and Consumer Affairs 744

04-04. S. Withdrawn from committee on Job Creation, Economic Development and Consumer Affairs and rereferred to committee on Housing and Financial Institutions, pursuant to Senate Rule 46 (2)(c) 765

04-12. S. Public hearing held.

04-14. S. Report concurrence recommended by committee on Housing and Financial Institutions, Ayes 6, Noes 0 772

04-14. S. Available for scheduling.

05-02. S. Placed on calendar 5-3-2006 by committee on Senate Organization.

05-03. S. Read a second time.

05-03. S. Referred to joint committee on Finance.

05-03. S. Withdrawn from joint committee on Finance and taken up.

05-03. S. Ordered to a third reading.

05-03. S. Rules suspended.

05-03. S. Read a third time and **concurred in**, Ayes 30, Noes 1.

05-03. S. Ordered immediately messaged.

05-04. A. Received from Senate concurred in.

SB

2005
ENROLLED BILL

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ADOPTED DOCUMENTS:

Orig Engr SubAmdt

05-064311

Amendments to above (if none, write "NONE"):

AA1 — 209311

Corrections - show date (if none, write "NONE"):

None

Topic

Rel

5-9-06

Date

[Signature]

Enrolling Drafter

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2005 ASSEMBLY BILL 538

July 7, 2005 - Introduced by Representatives KRUSICK, GARD, AINSWORTH, BALLWEG, BIES, JESKEWITZ, LEHMAN, LEMAHIEU, MOLEPSKE, SEIDEL, SHILLING and ZEPNICK, cosponsored by Senators DARLING, BROWN, CARPENTER and ROESSLER, by request of Wisconsin Alliance of Cities, League of Wisconsin Municipalities, Wisconsin Counties Association and City of Milwaukee. Referred to Committee on Urban and Local Affairs.

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

Analysis by the Legislative Reference Bureau

Under current law, if a person owes a debt of at least \$20, except for a debt related to property taxes, to a county or municipality, and if the debt has been reduced to a judgment or the county or municipality has provided the debtor reasonable notice and an opportunity to be heard with regards to the debt, the county or municipality may certify the debt to the Department of Revenue (DOR) so that DOR may collect the debt for the county or municipality by subtracting the amount of the debt from any tax refund owed to the debtor. Under this bill, counties and municipalities may also certify to DOR for collection debts related to property taxes.

For further information see the ***state and local*** 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:

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,

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SECTION 1

1 if no date is specified, that is unpaid for at least 28 days; an unpaid fine, fee,
2 restitution or forfeiture of at least \$20; and any other debt that is at least \$20, ~~except~~
3 including debt related to property taxes, if the debt has been reduced to a judgment
4 or the municipality or county to which the debt is owed has provided the debtor
5 reasonable notice and an opportunity to be heard with regards to the debt.

6

(END)



(NS. AAI-1

**ASSEMBLY AMENDMENT 1,
TO 2005 ASSEMBLY BILL 538**

September 2, 2005 - Offered by Representative KRUSICK.

AAI-1

1 At the locations indicated, amend the bill as follows:

2 1. Page 2, line 5: after that line insert:

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

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

9 (END)