

## 2005 DRAFTING REQUEST

### Bill

Received: 11/04/2004

Received By: jkreye

Wanted: As time permits

Identical to LRB:

For: Peggy Krusick (608) 266-1733

By/Representing: christian

This file may be shown to any legislator: NO

Drafter: jkreye

May Contact:

Addl. Drafters:

Subject: Tax, Property - other

Extra Copies:

Submit via email: YES

Requester's email: Rep.Krusick@legis.state.wi.us

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

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### Pre Topic:

No specific pre topic given

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### Topic:

Setoffs of tax refunds related to property tax debts

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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>
/P1	jkreye 11/04/2004	lkunkel 11/16/2004 lkunkel 11/17/2004	rschluet 11/17/2004	_____	sbasford 11/17/2004		S&L
/1	jkreye 06/01/2005	lkunkel 06/01/2005	chaugen 06/01/2005	_____	lnorthro 06/01/2005	lnorthro 06/01/2005	S&L

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*please jacket slash!  
for Rep Krusick  
jre*

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/P1	jkreye	/p1/ lmk 11/16 /p1 11/17 jld					

FE Sent For:

<END>

~~cd~~ ~~cd~~

11-3-04

Arrests

Peggy Kammor

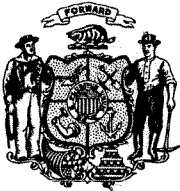
→ 0131/1 - retro draft

└ include <sup>property</sup> tax delinquency

6-1733

in new draft? - yes

└ request bill.



OLD

PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION

m 11-4-04  
D-N

GenCat

1 AN ACT ...; relating to: setoffs against tax refunds for debts related to property  
2 taxes.

**Analysis by the Legislative Reference Bureau**

Under current law, if a person owes a debt of at least \$20, except a debt related to property taxes, to a county or municipality, and if the debt has been reduced to a judgement 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,



State of Wisconsin  
2005 - 2006 LEGISLATURE

LRB-0643/P1

JK:.....

lmk  
+  
jld

PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION

D-note

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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 **History:** 1995 a. 27; 1997 a. 27; 2003 a. 177.

(END)

**DRAFTER'S NOTE**  
**FROM THE**  
**LEGISLATIVE REFERENCE BUREAU**

LRB-0643/P1dn

JK:lmk

+

JLd

(date)

Representative Krusick:

Please review this draft carefully to ensure that it is consistent with your intent.

Joseph T. Kreye  
Legislative Attorney  
Phone: (608) 266-2263  
E-mail: joseph.kreye@legis.state.wi.us



**DRAFTER'S NOTE**  
**FROM THE**  
**LEGISLATIVE REFERENCE BUREAU**

LRB-0643/P1dn  
JK:lmk&jld:rs

November 17, 2004

Representative Krusick:

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Joseph T. Kreye  
Legislative Attorney  
Phone: (608) 266-2263  
E-mail: [joseph.kreye@legis.state.wi.us](mailto:joseph.kreye@legis.state.wi.us)



State of Wisconsin  
2005 - 2006 LEGISLATURE

LRB-0643/P1

JK:lmk&jld:rs

keep  
RMR

~~PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION~~

in 5-1-05

due Fri 6-3-05

ReGen

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.

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**SECTION 1**

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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)