

**2007 DRAFTING REQUEST**

**Bill**

Received: **04/11/2007**

Received By: **jkreye**

Wanted: **As time permits**

Identical to LRB:

For: **Robert Jauch (608) 266-3510**

By/Representing: **liz**

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

Drafter: **jkreye**

May Contact:

Addl. Drafters:

Subject: **Tax, Other - miscellaneous**

Extra Copies:

Submit via email: **YES**

Requester's email: **Sen.Jauch@legis.wisconsin.gov**

Carbon copy (CC:) to: **joseph.kreye@legis.wisconsin.gov**

**Pre Topic:**

No specific pre topic given

**Topic:**

Private ambulance services; refund offset program

**Instructions:**

See Attached

**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 04/11/2007	jdyer 04/16/2007	jfrantze 04/16/2007	_____	lparisi 04/16/2007		S&L
	jkreye 09/27/2007	jdyer 10/03/2007		_____			
/P2	jkreye 11/16/2007	jdyer 11/16/2007	pgreensl 10/03/2007	_____	lparisi 10/03/2007		S&L
/1			pgreensl 11/16/2007	_____	cduerst 11/16/2007	cduerst 11/16/2007	S&L

Vers.      Drafted      Reviewed      Typed      Proofed      Submitted      Jacketed      Required

FE Sent For: "/1" @ intro. 1-4-08

<END>

**2007 DRAFTING REQUEST**

**Bill**

Received: **04/11/2007**

Received By: **jkreye**

Wanted: **As time permits**

Identical to LRB:

For: **Robert Jauch (608) 266-3510**

By/Representing: **liz**

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

Drafter: **jkreye**

May Contact:

Addl. Drafters:

Subject: **Tax, Other - miscellaneous**

Extra Copies:

Submit via email: **YES**

Requester's email: **Sen.Jauch@legis.wisconsin.gov**

Carbon copy (CC:) to: **joseph.kreye@legis.wisconsin.gov**

**Pre Topic:**

No specific pre topic given

**Topic:**

Private ambulance services; refund offset program

**Instructions:**

See Attached

**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 04/11/2007	jdyer 04/16/2007	jfrantze 04/16/2007	_____	lparisi 04/16/2007		S&L
	jkreye 09/27/2007	jdyer 10/03/2007		_____			
/P2	jkreye 11/16/2007	jdyer 11/16/2007	pgreensl 10/03/2007	_____	lparisi 10/03/2007		S&L
/1			pgreensl 11/16/2007	_____	cduerst 11/16/2007		S&L

Vers.      Drafted      Reviewed      Typed      Proofed      Submitted      Jacketed      Required

FE Sent For:

**<END>**

## 2007 DRAFTING REQUEST

### Bill

Received: **04/11/2007**

Received By: **jkreye**

Wanted: **As time permits**

Identical to LRB:

For: **Robert Jauch (608) 266-3510**

By/Representing: **liz**

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

Drafter: **jkreye**

May Contact:

Adtl. Drafters:

Subject: **Tax, Other - miscellaneous**

Extra Copies:

Submit via email: **YES**

Requester's email: **Sen.Jauch@legis.wisconsin.gov**

Carbon copy (CC:) to: **joseph.kreye@legis.wisconsin.gov**

---

### Pre Topic:

No specific pre topic given

---

### Topic:

Private ambulance services; refund offset program

---

### Instructions:

See Attached

---

### 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 04/11/2007	jdyer 04/16/2007	jfrantze 04/16/2007	_____	lparisi 04/16/2007		S&L
	jkreye 09/27/2007	jdyer 10/03/2007		_____ 11/16			
/P2			pgreensl 10/03/2007	_____ PS	lparisi 10/03/2007		S&L

FE Sent For:

<END>

2007 DRAFTING REQUEST

Bill

Received: 04/11/2007

Received By: jkreye

Wanted: As time permits

Identical to LRB:

For: Robert Jauch (608) 266-3510

By/Representing: liz

This file may be shown to any legislator: NO

Drafter: jkreye

May Contact:

Addl. Drafters:

Subject: Tax, Other - miscellaneous

Extra Copies:

Submit via email: YES

Requester's email: Sen.Jauch@legis.wisconsin.gov

Carbon copy (CC:) to: joseph.kreye@legis.wisconsin.gov

Pre Topic:

No specific pre topic given

Topic:

Private ambulance services; refund offset program

Instructions:

See Attached

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 04/11/2007	jdyer 04/16/2007	jfrantze 04/16/2007		lparisi 04/16/2007		S&L

FE Sent For:

Handwritten notes: P2 jw, 1P/3P, 19/3P/8/jk

<END>

## 2007 DRAFTING REQUEST

### Bill

Received: 04/11/2007

Received By: jkreye

Wanted: As time permits

Identical to LRB:

For: Robert Jauch (608) 266-3510

By/Representing: liz

This file may be shown to any legislator: NO

Drafter: jkreye

May Contact:

Addl. Drafters:

Subject: Tax, Other - miscellaneous

Extra Copies:

Submit via email: YES

Requester's email: Sen.Jauch@legis.wisconsin.gov

Carbon copy (CC:) to: joseph.kreye@legis.wisconsin.gov

---

### Pre Topic:

No specific pre topic given

---

### Topic:

Private ambulance services; refund offset program

---

### Instructions:

See Attached

---

### 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	P1 4/16 jld		J. Sully 4/16			

FE Sent For:

<END>



4-11-07

Riy - Sen Janda

- ambulance services eligible for debt interest  
program

- sending over copy of MN law as model

**Kreye, Joseph**

---

**From:** Stephens, Liz  
**Sent:** Wednesday, April 11, 2007 9:29 AM  
**To:** Kreye, Joseph  
**Subject:** FW: Ambulance Revenue Recapture Program  
**Attachments:** Statute 270A.03.pdf

Hi Joe,

Thanks for looking into this for Bob. Attached please find a PDF and web-based version of the MN language allowing non-municipal ambulance services to participate in the TRIP program to recover debts. It is my understanding that municipally operated ambulance services already are afforded that opportunity. Is that correct?

Thanks again,

Liz

**Liz Stephens**

Office of State Senator Bob Jauch  
State Capitol  
Room 118 South  
Madison, WI 53707  
PH: (608) 266-3510; (800) 469-6562  
FX: (608) 266-3580

---

**From:** Pat Coyne [mailto:Pat.Coyne@NorthMemorial.com]  
**Sent:** Wednesday, March 28, 2007 1:29 PM  
**To:** Sen.Jauch; Rep.Hraychuck  
**Subject:** Ambulance Revenue Recapture Program

Senator Jauch and Representative Hraychuck,

Please reference the attached PDF file to see the language that Minnesota used to enact the legislation for revenue recovery. We would be happy to work with you to craft language to get legislation introduced. I'm also attaching the web address should you want a different view.  
[http://ros.leg.mn/bin/getpub.php?pubtype=STAT\\_CHAP\\_SEC&year=current&section=270a.03&image.x=13&image.y=5](http://ros.leg.mn/bin/getpub.php?pubtype=STAT_CHAP_SEC&year=current&section=270a.03&image.x=13&image.y=5)

Once again thank you for your willingness to explore an avenue to help us out.

Regards,

Patrick Coyne, RN  
Outstate Operations Director  
North Memorial Ambulance Service  
763-520-5859 office  
612-868-7106 cell

P

04/11/2007



## 270A.03, Minnesota Statutes 2006

Copyright © 2006 by the Office of Revisor of Statutes, State of Minnesota.

### 270A.03 DEFINITIONS.

Subdivision 1. **Applicability.** For purposes of sections [270A.01](#) to [270A.12](#), the terms defined in this section have the meanings given them.

Subd. 2. **Claimant agency.** "Claimant agency" means any state agency, as defined by section [14.02, subdivision 2](#), the regents of the University of Minnesota, any district court of the state, any county, any statutory or home rule charter city presenting a claim for a municipal hospital or a public library or a municipal ambulance service, a hospital district, a private nonprofit hospital that leases its building from the county in which it is located, any public agency responsible for child support enforcement, any public agency responsible for the collection of court-ordered restitution, and any public agency established by general or special law that is responsible for the administration of a low-income housing program, and the Minnesota collection enterprise as defined in section [16D.02, subdivision 8](#), for the purpose of collecting the costs imposed under section [16D.11](#). A county may act as a claimant agency on behalf of an ambulance service licensed under chapter 144E if the ambulance service's primary service area is located at least in part within the county, but more than one county may not act as a claimant agency for a licensed ambulance service with respect to the same debt.

Subd. 3. **Commissioner.** "Commissioner" means the commissioner of revenue.

Subd. 4. **Debtor.** "Debtor" means a natural person obligated on a debt to a claimant agency or having a delinquent account with a public agency responsible for child support enforcement.

Subd. 5. **Debt.** "Debt" means a legal obligation of a natural person to pay a fixed and certain amount of money, which equals or exceeds \$25 and which is due and payable to a claimant agency. The term includes criminal fines imposed under section [609.10](#) or [609.125](#), fines imposed for petty misdemeanors as defined in section [609.02, subdivision 4a](#), and restitution. The term also includes the co-payment for the appointment of a district public defender imposed under section [611.17, paragraph \(c\)](#). A debt may arise under a contractual or statutory obligation, a court order, or other legal obligation, but need not have been reduced to judgment.

A debt includes any legal obligation of a current recipient of assistance which is based on overpayment of an assistance grant where that payment is based on a client waiver or an administrative or judicial finding of an intentional program violation; or where the debt is owed to a program wherein the debtor is not a client at the time notification is provided to initiate recovery under this chapter and the debtor is not a current recipient of food support, transitional child care, or transitional medical assistance.

A debt does not include any legal obligation to pay a claimant agency for medical care, including hospitalization if the income of the debtor at the time when the medical care was rendered does not exceed the following amount:

(1) for an unmarried debtor, an income of \$8,800 or less;

- (2) for a debtor with one dependent, an income of \$11,270 or less;
- (3) for a debtor with two dependents, an income of \$13,330 or less;
- (4) for a debtor with three dependents, an income of \$15,120 or less;
- (5) for a debtor with four dependents, an income of \$15,950 or less; and
- (6) for a debtor with five or more dependents, an income of \$16,630 or less.

The income amounts in this subdivision shall be adjusted for inflation for debts incurred in calendar years 2001 and thereafter. The dollar amount of each income level that applied to debts incurred in the prior year shall be increased in the same manner as provided in section 1(f) of the Internal Revenue Code of 1986, as amended through December 31, 2000, except that for the purposes of this subdivision the percentage increase shall be determined from the year starting September 1, 1999, and ending August 31, 2000, as the base year for adjusting for inflation for debts incurred after December 31, 2000.

Debt also includes an agreement to pay a MinnesotaCare premium, regardless of the dollar amount of the premium authorized under section 256L.15, subdivision 1a.

Subd. 6. **Department.** "Department" means the Department of Revenue.

Subd. 7. **Refund.** "Refund" means an individual income tax refund or political contribution refund, pursuant to chapter 290, or a property tax credit or refund, pursuant to chapter 290A, or a sustainable forest tax payment to a claimant under chapter 290C.

For purposes of this chapter, lottery prizes, as set forth in section 349A.08, subdivision 8, and amounts granted to persons by the legislature on the recommendation of the joint senate-house of representatives Subcommittee on Claims shall be treated as refunds.

In the case of a joint property tax refund payable to spouses under chapter 290A, the refund shall be considered as belonging to each spouse in the proportion of the total refund that equals each spouse's proportion of the total income determined under section 290A.03, subdivision 3.

In the case of a joint income tax refund under chapter 289A, the refund shall be considered as belonging to each spouse in the proportion of the total refund that equals each spouse's proportion of the total taxable income determined under section 290.01, subdivision 29. The commissioner shall remit the entire refund to the claimant agency, which shall, upon the request of the spouse who does not owe the debt, determine the amount of the refund belonging to that spouse and refund the amount to that spouse. For court fines, fees, and surcharges and court-ordered restitution under section 611A.04, subdivision 2, the notice provided by the commissioner of revenue under section 270A.07, subdivision 2, paragraph (b), serves as the appropriate legal notice to the spouse who does not owe the debt.

Subd. 8. **Restitution.** "Restitution" means money due to the victim of a crime or a juvenile offense under an order of restitution issued by a court under section 609.10, or 609.125 as part of a sentence or as a condition of probation, or under an order entered by a court under section 260B.198, subdivision 1, paragraph (e), following a finding of delinquency.

**History:** 1980 c 607 art 12 s 3; 1Sp1981 c 2 s 20,21; 1982 c 424 s 130; 1984 c 502 art 14 s 3; 1985 c 235 s 2; 1Sp1986 c 1 art 8 s 7; 1987 c 261 s 1-3; 1988 c 638 s 1,2; 1988 c 668 s 5; 1990 c 480 art 10 s 2-4; 1991 c 291 art 6 s 6; 1992 c 571 art 17 s 1; 1993 c 375 art 17 s 8; 1994 c 614 s 2; 1995 c 264 art 4 s 1; 1996 c 471 art 3 s 52; art 13 s 10,11; 1997 c 17 s 4; 1997 c 85 art 5 s 24; 1997 c 231 art 2 s 70; 1998 c 407 art 5 s 41; 1999 c 139 art 4 s 2; 1999 c 243 art 16 s 8; 2000 c 490 art 13 s 7,8; 1Sp2001 c 5 art 7 s 8; art 8 s 4; 2003 c 127 art 8 s 6; 1Sp2003 c 2 art 3 s 1; 1Sp2003 c 14 art 1 s 106; 1Sp2003 c 21 art 11 s 7; 2005 c 151 art 9 s 14

Please direct all comments concerning issues or legislation  
to your House Member or State Senator.

For Legislative Staff or for directions to the Capitol, visit the Contact Us page.

General questions or comments.



State of Wisconsin  
2007 - 2008 LEGISLATURE

LRB-2420/P1

JK: a:...

JLd

PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION

in 4-11-07

D-N

Gen

1 AN ACT ...; relating to: setoffs against tax refunds for debts related to providing  
2 ambulance services. ✓

*Analysis by the Legislative Reference Bureau*

Under current law, if a person owes a debt of at least \$20 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 owed to an ambulance service operating pursuant to a contract with the county or municipality, if the debt relates to providing ambulance services to individuals in that municipality or county.

contract

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,

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,  
 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 regard to the debt. For  
 6 purposes of this subsection, a debt owed to an ambulance service operating pursuant  
 7 to a contract under s. 59.54 (1), 60.565, 61.64, or 62.133 is considered a debt owed to  
 8 the municipality or county that entered into the contract with the ambulance service,  
 9 if the debt relates to providing ambulance services to individuals in that  
 10 municipality or county.

NOTE: NOTE. Par. (a) is shown as affected by 2 acts of the 2005 Wisconsin legislature and as merged by the revisor under s. 13.93 (2) (c).  
 History: 1995 a. 27; 1997 a. 27; 2003 a. 177; 2005 a. 25, 59, 254, 454; s. 13.93 (2) (c).

SECTION 2. 71.935 (4) of the statutes is renumbered 71.935 (4) (a).

SECTION 3. 71.935 (4) (b) of the statutes is created to read:

71.935 (4) (b) Within 30 days after the end of each calendar quarter, each  
 municipality and county that has received amounts from the department during that  
 calendar quarter for debts owed to an ambulance service operating pursuant to a  
 contract under s. 59.54 (1), 60.565, 61.64, or 62.133 shall pay the amounts to the  
 ambulance service.

(END)

d-note  
 ↓

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

LRB-2420/P1dn

JK: ^:...

date

Jld

Senator Jauch:

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.wisconsin.gov](mailto:joseph.kreye@legis.wisconsin.gov)



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

LRB-2420/P1dn  
JK:jld:jf

April 16, 2007

Senator Jauch:

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.wisconsin.gov](mailto:joseph.kreye@legis.wisconsin.gov)

146.50(5)

**(5) Licensing of ambulance service providers and emergency medical technicians; training permits.**

146.50(5)(a)

(a) Except as provided in ss. 146.51 and 146.52, the department shall license qualified applicants as ambulance service providers or emergency medical technicians. The department shall, from the information on the certification form specified under sub. (6) (c) 2., establish in each ambulance service provider's biennial license the primary service or contract area of the ambulance service provider.

146.50(1)(c)

(c) "Ambulance service provider" means a person engaged in the business of transporting sick, disabled or injured individuals by ambulance to or from facilities or institutions providing health services.

146.50(2)

**(2) License or certificate required.** No person may act as or advertise for the provision of services as an ambulance service provider unless the person holds an ambulance service provider license issued under this section. No individual may act as or advertise for the provision of services as an emergency medical technician unless he or she holds an emergency medical technician license or training permit issued under sub. (5). No individual may act as or advertise for the provision of services as a first responder unless he or she holds a first responder certificate issued under sub. (8).



State of Wisconsin  
2007 - 2008 LEGISLATURE

LRB-2420/P1  
JK:jld:jf

RM not R

PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION

in 9-28-07

SOON

ambulance service providers

re-gen

1 AN ACT to renumber 71.935 (4); to amend 71.935 (1) (a); and to create 71.935  
2 (4) (b) of the statutes; relating to: setoffs against tax refunds for debts related  
3 to providing ambulance services.

**Analysis by the Legislative Reference Bureau**

Under current law, if a person owes a debt of at least \$20 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 owed to an ambulance service operating pursuant to a contract with the county or municipality, if the debt relates to providing ambulance services to individuals in that municipality or county.

For further information see the **state and local** fiscal estimate, which will be printed as an appendix to this bill.

this state

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

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

1 71.935 (1) (a) "Debt" means a parking citation of at least \$20 that is unpaid and  
2 for which there has been no court appearance by the date specified in the citation or,  
3 if no date is specified, that is unpaid for at least 28 days; an unpaid fine, fee,  
4 restitution or forfeiture of at least \$20; and any other debt that is at least \$20,  
5 including debt related to property taxes, if the debt has been reduced to a judgment  
6 or the municipality or county to which the debt is owed has provided the debtor  
7 reasonable notice and an opportunity to be heard with regard to the debt. For  
8 purposes of this subsection, a debt owed to an ambulance service operating pursuant  
9 to a contract under s. 59.54 (1), 60.565, 61.64, or 62.133 is considered a debt owed to  
10 the municipality or county that entered into the contract with the ambulance service,  
11 if the debt relates to providing ambulance services to individuals in that  
12 municipality or county.

13 SECTION 2. 71.935 (4) of the statutes is renumbered 71.935 (4) (a).

14 SECTION 3. 71.935 (4) (b) of the statutes is created to read:

15 71.935 (4) (b) Within 30 days after the end of each calendar quarter, each  
16 municipality and county that has received amounts from the department during that  
17 calendar quarter for debts owed to an ambulance service operating pursuant to a  
18 contract under s. 59.54 (1), 60.565, 61.64, or 62.133 shall pay the amounts to the  
19 ambulance service.

20

(END)

INSERT  
2-19 ✓

Insert 2 - 19

1           **SECTION 1.** 20.566 (1) (h) of the statutes is amended to read:

2           20.566 (1) (h) *Debt collection.* From moneys received from the collection of  
3           debts owed to state agencies under ss. 71.93 and 565.30 (5), from the collection of  
4           unpaid fines, forfeitures, costs, fees, surcharges, and restitution payments under s.  
5           565.30 (5r) (b), from the collection of fees under s. 73.03 (52), and from moneys  
6           received from the collection of debts owed to municipalities and counties under s.  
7           71.935, and moneys received from the collection of debts owed to ambulance service  
8           providers under s. 71.936, the amounts in the schedule to pay the administrative  
9           expenses of the department of revenue for the collection of those debts, fines,  
10          forfeitures, costs, surcharges, fees, and restitution payments. Notwithstanding s.  
11          20.001 (3) (a), at the end of the fiscal year the unencumbered balance of this  
12          appropriation account lapses to the general fund.

History: 1971 c. 108 ss. 2, 3, 6; 1971 c. 125 ss. 164, 173, 174, 175, 176; 1971 c. 211, 215; 1973 c. 90; 1975 c. 39 ss. 201, 732 (1); 1977 c. 29, 31, 418; 1979 c. 34 ss. 610m to 617, 2102 (46) (c); 1979 c. 63 ss. 3, 6; 1979 c. 177, 221; 1981 c. 20; 1981 c. 86 ss. 7, 71; 1981 c. 328 s. 4; 1983 a. 27 ss. 469 to 477; 1983 a. 368; 1983 a. 410 s. 2202 (38); 1985 a. 29 ss. 536 to 537r, 3202 (39) (a), (46) (c), (i); 1985 a. 41, 120; 1987 a. 27 ss. 444 to 458, 3200 (47); 1987 a. 92; 1987 a. 312 s. 17; 1987 a. 399; 1989 a. 31, 335; 1991 a. 39, 259, 269; 1993 a. 16, 205, 263, 490; 1995 a. 27 ss. 546h to 546t, 1111mm to 1119r; 1995 a. 56, 227, 351; 1997 a. 27, 35, 41, 63, 148, 237, 252; 1999 a. 5, 9; 1999 a. 150 s. 672; 1999 a. 167; 2001 a. 16; 2001 a. 30 s. 108; 2001 a. 109; 2003 a. 33, 127, 139, 176, 231; 2005 a. 25, 71, 323, 460; 2007 a. 4; s. 13.93 (2) (c).

13           **SECTION 2.** 71.55 (1) of the statutes is amended to read:

14           71.55 (1) APPLICATION OF CREDIT AGAINST ANY LIABILITY. The amount of any claim  
15           otherwise payable under this subchapter may be applied by the department of  
16           revenue against any amount certified to the department under s. 71.93 or, 71.935,  
17           or 71.936 or may be credited under s. 71.80 (3) or (3m).

History: 1987 a. 312; 1989 a. 31, 294; 1991 a. 39, 232; 1993 a. 205; 1995 a. 27; 2001 a. 107; 2003 a. 33.

18           **SECTION 3.** 71.61 (1) of the statutes is amended to read:

19           71.61 (1) DEPARTMENT MAY APPLY CREDIT AGAINST ANY TAX LIABILITY. The amount  
20           of any claim otherwise payable under this subchapter may be applied by the

1 department against any amount certified to the department under s. 71.93 or,  
2 71.935, or 71.936 or may be credited under s. 71.80 (3) or (3m).

3 History: 1987 a. 312; 1989 a. 31; 1991 a. 39; 1995 a. 27.

**SECTION 4.** 71.75 (1) of the statutes is amended to read:

4 71.75 (1) Except as provided in ss. 49.855, 71.77 (5) and (7) (b) and, 71.935, and  
5 71.936, the provisions for refunds and credits provided in this section shall be the  
6 only method for the filing and review of claims for refund of income and surtaxes, and  
7 no person may bring any action or proceeding for the recovery of such taxes other  
8 than as provided in this section.

9 History: 1987 a. 312; 1987 a. 411 ss. 96, 187; 1989 a. 31; 1991 a. 39; 1993 a. 205; 1995 a. 27, 404; 1997 a. 27; 1999 a. 9.

**SECTION 5.** 71.75 (9) of the statutes is amended to read:

10 71.75 (9) All refunds under this chapter are subject to attachment under ss.  
11 49.855, 71.93 and, 71.935, and 71.936.

12 History: 1987 a. 312; 1987 a. 411 ss. 96, 187; 1989 a. 31; 1991 a. 39; 1993 a. 205; 1995 a. 27, 404; 1997 a. 27; 1999 a. 9.

**SECTION 6.** 71.80 (3) of the statutes is amended to read:

13 **71.80 (3) CREDITING OF OVERPAYMENTS ON INDIVIDUAL OR SEPARATE RETURNS.** In  
14 the case of any overpayment, refundable credit or refund on an individual or separate  
15 return, the department, within the applicable period of limitations, may credit the  
16 amount of overpayment, refundable credit or refund including any interest allowed,  
17 against any liability in respect to any tax collected by the department, a debt under  
18 s. 71.93 or, 71.935, or 71.936, or a certification under s. 49.855 on the part of the  
19 person who made the overpayment or received the refundable credit or the refund  
20 and shall refund any balance to the person. The department shall presume that the  
21 overpayment, refundable credit or refund is nonmarital property of the filer. Within  
22 2 years after the crediting, the spouse or former spouse of the person filing the return  
23 may file a claim for a refund of amounts credited by the department if the spouse or  
24 former spouse shows by clear and convincing evidence that all or part of the state tax





1 overpayment, refundable credit or refund was nonmarital property of the  
2 nonobligated spouse.

History: 1987 a. 312; 1987 a. 411 ss. 70, 189 to 192; 1989 a. 31; 1991 a. 39, 301; 1993 a. 205; 1995 a. 27, 404, 418; 1997 a. 27, 39, 291; 2001 a. 44, 102; 2003 a. 33; 2005 a. 49.

3 **SECTION 7.** 71.80 (3m) (a) of the statutes is amended to read:

4 71.80 (3m) (a) Against any liability of either spouse or both spouses in respect  
5 to an amount owed the department, a certification under s. 49.855 that is subject to  
6 s. 766.55 (2) (b) or a debt under s. 71.93 ~~or~~, 71.935, or 71.936 that is subject to s. 766.55  
7 (2) (b) and that was incurred during marriage by a spouse after December 31, 1985,  
8 or after both spouses are domiciled in this state, whichever is later, except as  
9 provided in s. 71.10 (6) (a) and (b) and (6m).

History: 1987 a. 312; 1987 a. 411 ss. 70, 189 to 192; 1989 a. 31; 1991 a. 39, 301; 1993 a. 205; 1995 a. 27, 404, 418; 1997 a. 27, 39, 291; 2001 a. 44, 102; 2003 a. 33; 2005 a. 49.

10 **SECTION 8.** 71.80 (3m) (b) 2. of the statutes is amended to read:

11 71.80 (3m) (b) 2. In respect to a debt under s. 71.93 ~~or~~, 71.935, or 71.936 or a  
12 certification under s. 49.855 if that debt or certification is not subject to s. 766.55 (2)  
13 (b).

History: 1987 a. 312; 1987 a. 411 ss. 70, 189 to 192; 1989 a. 31; 1991 a. 39, 301; 1993 a. 205; 1995 a. 27, 404, 418; 1997 a. 27, 39, 291; 2001 a. 44, 102; 2003 a. 33; 2005 a. 49.

14 **SECTION 9.** 71.88 (1) (a) of the statutes is amended to read:

15 71.88 (1) (a) *Contested assessments and claims for refund.* Except for refunds  
16 set off under s. 71.93 in respect to which appeal is to the agency to which the debt is  
17 owed, except for refunds set off under s. 71.935 in respect to which an appeal is held  
18 under procedures that the department of revenue establishes, except for refunds set  
19 off under s. 71.936 in respect to which appeal is to the ambulance service provider  
20 to which the debt is owed, and except for refunds set off under s. 49.855 in respect  
21 to which a hearing is held before the circuit court, any person feeling aggrieved by  
22 a notice of additional assessment, refund, or notice of denial of refund may, within  
23 60 days after receipt of the notice, petition the department of revenue for



1 redetermination. A petition or an appeal by one spouse is a petition or an appeal by  
2 both spouses. The department shall make a redetermination on the petition within  
3 6 months after it is filed.

4 History: 1987 a. 312; 1989 a. 31; 1991 a. 39; 1995 a. 27, 44; 2005 a. 49.

4 SECTION 10. 71.936 of the statutes is created to read:

5 **71.936 Setoffs for ambulance service providers.** (1) In this section:

6 (a) "Ambulance service provider" means an ambulance service provider, as  
7 defined in s. 146.50 (1) (c), that is licensed under s. 146.50 (2) or (5).

8 (b) "Debt" means any amount incurred by an individual for transporting that  
9 individual to or from a facility or institution that provides health services.


10 (c) "Debtor" means an individual who owes a debt to an ambulance service  
11 provider.

12 (d) "Department" means the department of revenue.

13 (e) "Refund" has the meaning given under s. 71.93 (1) (d).

14 (2) An ambulance service provider may certify to the department any debt  
15 owed to it. Not later than 5 days after certification, the ambulance service provider  
16 shall notify the debtor in writing of its certification of the debt to the department, of  
17 the basis of the certification, and of the debtor's right to appeal. At the time of  
18 certification, the ambulance service provider shall furnish to the department the  
19 name and social security number of each individual debtor.

20 (3) If the debt remains uncollected, the department shall set off the debt  
21 against any refund that is owed to the debtor after the setoffs under ss. 71.93 and  
22 71.935. Any legal action contesting a setoff shall be brought against the ambulance  
23 service provider that certified the debt under sub. (2).



1 (4) Within 30 days after the end of each calendar quarter, the department shall  
2 settle with each ambulance service provider for the amounts set off against certified  
3 debts for the ambulance service provider during that calendar quarter.

4 (5) Each debtor shall be charged for administration expenses and the amounts  
5 charged shall be credited to the appropriation account under s. 20.566 (1) (h). The  
6 department may set off amounts charged to the debtor under this subsection against  
7 any refund owed to the debtor, in the manner provided in sub. (3). Annually on or  
8 before November 1, the department shall review its costs incurred during the  
9 previous fiscal year in administering setoffs under this section and shall adjust its  
10 subsequent charges to each debtor to reflect that experience.

11 **SECTION 11.** 73.03 (52) of the statutes is amended to read:

12 73.03 (52) To enter into agreements with the Internal Revenue Service that  
13 provide for offsetting state tax refunds against federal tax obligations; and to charge  
14 a fee up to \$25 per transaction for such offsets; and offsetting federal tax refunds  
15 against state tax obligations, if the agreements provide that setoffs under ss. 71.93  
16 and, 71.935, and 71.936 occur before the setoffs under those agreements.

**History:** 1971 c. 40, 215; 1973 c. 90; 1975 c. 39; 1977 c. 143; 1977 c. 196 s. 130 (7); 1977 c. 313; 1979 c. 34; 1979 c. 110 s. 60 (13); 1979 c. 221, 350; 1981 c. 20; 1981 c. 79 s. 18; 1983 a. 275 s. 15 (4); 1983 a. 524; 1983 a. 538 s. 269 (3); 1985 a. 12, 29, 273; 1987 a. 4, 27, 186; 1987 a. 312 s. 17; 1987 a. 328, 378, 399; 1989 a. 31; 1989 a. 56 s. 259; 1989 a. 74, 335; 1991 a. 39, 219, 313, 316; 1993 a. 16, 112, 205, 490; 1995 a. 27 ss. 3434g to 3440m, 9145 (1); 1995 a. 209, 233; 1997 a. 27, 35, 191, 237, 252; 1999 a. 9, 31, 185; 2001 a. 16, 44, 104, 107, 109; 2003 a. 33, 127; 2005 a. 25, 259.

17 **SECTION 12.** 73.03 (52m) of the statutes is amended to read:

18 73.03 (52m) To enter into agreements with other states that provide for  
19 offsetting state tax refunds against tax obligations of other states and offsetting tax  
20 refunds of other states against state tax obligations, if the agreements provide that  
21 setoffs under ss. 71.93 and, 71.935, and 71.936 occur before the setoffs under those  
22 agreements.

**History:** 1971 c. 40, 215; 1973 c. 90; 1975 c. 39; 1977 c. 143; 1977 c. 196 s. 130 (7); 1977 c. 313; 1979 c. 34; 1979 c. 110 s. 60 (13); 1979 c. 221, 350; 1981 c. 20; 1981 c. 79 s. 18; 1983 a. 275 s. 15 (4); 1983 a. 524; 1983 a. 538 s. 269 (3); 1985 a. 12, 29, 273; 1987 a. 4, 27, 186; 1987 a. 312 s. 17; 1987 a. 328, 378, 399; 1989 a. 31; 1989 a. 56 s. 259; 1989 a. 74, 335; 1991 a. 39, 219, 313, 316; 1993 a. 16, 112, 205, 490; 1995 a. 27 ss. 3434g to 3440m, 9145 (1); 1995 a. 209, 233; 1997 a. 27, 35, 191, 237, 252; 1999 a. 9, 31, 185; 2001 a. 16, 44, 104, 107, 109; 2003 a. 33, 127; 2005 a. 25, 259.

as affected by 2005 Wisconsin Act 59,

1

SECTION 13. 343.14 (1) of the statutes is amended to read:

2  
3  
4  
5  
6  
7

343.14 (1) Every application to the department for a license or identification card or for renewal thereof shall be made upon the appropriate form furnished by the department and shall be accompanied by the required fee. Names, addresses, license numbers, and social security numbers obtained by the department under this subsection shall be provided to the department of revenue for the purpose of administering ss. 71.93 and, 71.935, and 71.936 and state taxes.

NOTE: NOTE: Sub. (1) is affected by 2005 Wis. Acts 25 and 59. The 2 treatments are mutually inconsistent. Sub. (1) is shown as affected by the last enacted act, 2005 Wis. Act 59. As affected by 2005 Wis. Act 25, it reads: NOTE.

(1) Every application to the department for a license or identification card or for renewal thereof shall be made upon the appropriate form furnished by the department and shall be accompanied by the required fee. The department shall provide the information it obtains under this subsection, excluding medical information, to the department of revenue for the purpose of administering setoffs under ss. 71.93 and 71.935 and state taxes.

History. 1977 c. 29 s. 1654 (7) (a), (c); 1977 c. 124, 360, 447; 1979 c. 306; 1981 c. 20 s. 1848r; 1985 a. 227; 1987 a. 27; 1987 a. 403 s. 256; 1989 a. 105, 294, 298, 359; 1991 a. 269; 1993 a. 363; 1995 a. 113; 1997 a. 27, 119, 191; 1999 a. 9, 80, 88; 2001 a. 93; 2003 a. 33; 2005 a. 25, 50, 126.

MOUSE  
10  
343.14

and 71.936

12 pt font  
B

SECTION #. 343.14 (1) of the statutes, as affected by 2005 Wisconsin Act 25, is amended to read:

(end ins 2-19)

**Kreye, Joseph**

---

**From:** Stephens, Liz  
**Sent:** Friday, September 14, 2007 9:45 AM  
**To:** Kreye, Joseph  
**Subject:** FW: Draft language proposal  
**Attachments:** 5176923\_1.DOC#

Joe,

I apologize, I forwarded the wrong email. Please find the proposed language change attached to this email. Let me know if it is unclear – as it is rather short – and I'll seek clarification.

Regards,

Liz

**Liz Stephens**

Office of State Senator Bob Jauch  
State Capitol  
Room 118 South  
Madison, WI 53707  
PH: (608) 266-3510; (800) 469-6562  
FX: (608) 266-3580

---

**From:** Petak, George GAP (7135) [mailto:GPetak@whdga.com]  
**Sent:** Thursday, April 26, 2007 3:31 PM  
**To:** Stephens, Liz  
**Cc:** Springer, Thomas TJS (7130)  
**Subject:** Draft language proposal

Liz,  
Please find the attached suggested language to amend the draft we've discussed regarding the TRIP program for licensed ambulance service providers.  
Thanks for working with us on this.  
Please let me or Tom know how we can help Sen. Jauch get this accomplished.  
Thanks, again.  
GP

The information in this e-mail is confidential and may be protected by the attorney's work product doctrine or the attorney/client privilege. It is intended solely for the addressee(s); access to anyone else is unauthorized. If this message has been sent to you in error, do not review, disseminate, distribute or copy it. Please reply to the sender that you have received the message in error, then delete it. Thank you for your cooperation.

April 26, 2007

Liz,

The language below represents the input from the Professional Ambulance Association of Wisconsin regarding a suggested change in draft LRB-2420/P1 on page 2, line 7 through line 12. This language would replace the language contained in the draft. Thank you for considering this change.

George Petak  
608-258-7135 (o)  
608-225-7218 (c)

DRAFT ONLY

Statute 71.935

For purposes of this subsection, an ambulance service licensed to operate in the State of Wisconsin may utilize the debt recovery program to collect any debt owed to such licensed ambulance service. The licensed ambulance service will submit such claims through the Wisconsin Department of Revenue.

**Kreye, Joseph**

---

**From:** Stephens, Liz  
**Sent:** Wednesday, September 26, 2007 3:21 PM  
**To:** Kreye, Joseph  
**Subject:** FW: Draft language proposal

Hi Joe,

Below is PAAW's response regarding your question on LRB 2420, I believe it fully addresses the certification issue. Please don't hesitate to let me know if you need additional clarification.

Regards,

Liz

**Liz Stephens**

Office of State Senator Bob Jauch  
State Capitol  
Room 118 South  
Madison, WI 53707  
PH: (608) 266-3510; (800) 469-6562  
FX: (608) 266-3580

---

**From:** Petak, George GAP (7135) [mailto:GPetak@whdga.com]  
**Sent:** Wednesday, September 26, 2007 2:57 PM  
**To:** Stephens, Liz  
**Subject:** RE: Draft language proposal

Liz,  
The PAAW folks would like the debt certified directly to DOR to eliminate the potential for another level of bureaucracy. Hope that answers Joe's question.  
Thanks,  
GP

---

**From:** Stephens, Liz [mailto:Liz.Stephens@legis.wisconsin.gov]  
**Sent:** Monday, September 17, 2007 9:50 AM  
**To:** Petak, George GAP (7135)  
**Subject:** RE: Draft language proposal

Thanks.

Is

**Liz Stephens**

Office of State Senator Bob Jauch  
State Capitol  
Room 118 South

09/26/2007

Madison, WI 53707  
PH: (608) 266-3510; (800) 469-6562  
FX: (608) 266-3580

---

**From:** Petak, George GAP (7135) [mailto:GPetak@whdga.com]  
**Sent:** Monday, September 17, 2007 9:42 AM  
**To:** Stephens, Liz  
**Subject:** RE: Draft language proposal

Thanks, Liz.  
We have a meeting on Tuesday at which we will discuss these issues.  
I'll get back to you asap.  
GP

---

**From:** Stephens, Liz [mailto:Liz.Stephens@legis.wisconsin.gov]  
**Sent:** Monday, September 17, 2007 9:17 AM  
**To:** Petak, George GAP (7135)  
**Subject:** FW: Draft language proposal

George,

Can you address Joe Kreye's question below? He is the drafter for this legislation.

Thanks,

Liz

**Liz Stephens**  
Office of State Senator Bob Jauch  
State Capitol  
Room 118 South  
Madison, WI 53707  
PH: (608) 266-3510; (800) 469-6562  
FX: (608) 266-3580

---

**From:** Kreye, Joseph  
**Sent:** Friday, September 14, 2007 10:46 AM  
**To:** Stephens, Liz  
**Subject:** RE: Draft language proposal

Thanks Liz. My question now relates to how this should work. Section 71.935 is titled "Setoffs for municipalities and counties." So would you want the ambulance service to certify it's debt to the municipality or county, under s. 71.935, and then have the municipality or county certify the debt to DOR or do you want the ambulance service to certify it's debt directly to DOR, in which case I'll draft a new section that deals only with ambulance services?

Joe

**Joseph T. Kreye**  
Senior Legislative Attorney

09/26/2007



Legislative Reference Bureau  
(608) 266-2263

---

**From:** Stephens, Liz  
**Sent:** Friday, September 14, 2007 9:45 AM  
**To:** Kreye, Joseph  
**Subject:** FW: Draft language proposal

Joe,

I apologize, I forwarded the wrong email. Please find the proposed language change attached to this email. Let me know if it is unclear – as it is rather short – and I'll seek clarification.

Regards,

Liz

**Liz Stephens**

Office of State Senator Bob Jauch  
State Capitol  
Room 118 South  
Madison, WI 53707  
PH: (608) 266-3510; (800) 469-6562  
FX: (608) 266-3580

---

**From:** Petak, George GAP (7135) [mailto:GPetak@whdga.com]  
**Sent:** Thursday, April 26, 2007 3:31 PM  
**To:** Stephens, Liz  
**Cc:** Springer, Thomas TJS (7130)  
**Subject:** Draft language proposal

Liz,  
Please find the attached suggested language to amend the draft we've discussed regarding the TRIP program for licensed ambulance service providers.  
Thanks for working with us on this.  
Please let me or Tom know how we can help Sen. Jauch get this accomplished.  
Thanks, again.  
GP

The information in this e-mail is confidential and may be protected by the attorney's work product doctrine or the attorney/client privilege. It is intended solely for the addressee(s); access to anyone else is unauthorized. If this message has been sent to you in error, do not review, disseminate, distribute or copy it. Please reply to the sender that you have received the message in error, then delete it. Thank you for your cooperation.

The information in this e-mail is confidential and may be protected by the attorney's work product doctrine or the attorney/client privilege. It is intended solely for the addressee(s); access to anyone else is unauthorized. If this message has been sent to you in error, do not review, disseminate, distribute or copy it. Please reply to the

09/26/2007

sender that you have received the message in error, then delete it. Thank you for your cooperation.

The information in this e-mail is confidential and may be protected by the attorney's work product doctrine or the attorney/client privilege. It is intended solely for the addressee(s); access to anyone else is unauthorized. If this message has been sent to you in error, do not review, disseminate, distribute or copy it. Please reply to the sender that you have received the message in error, then delete it. Thank you for your cooperation.

**Kreye, Joseph**

---

**From:** Stephens, Liz  
**Sent:** Friday, November 16, 2007 10:42 AM  
**To:** Kreye, Joseph  
**Subject:** FW: Draft review: LRB 07-2420/P2 Topic: Private ambulance services; refund offset program  
**Attachments:** LRB-2420\_P2

Hi Joe,

I think we're ready to introduce this. Could we have a non-preliminary LRB number?

Thanks so much,

Liz

**Liz Stephens**

Office of State Senator Bob Jauch  
State Capitol  
Room 118 South  
Madison, WI 53707  
PH: (608) 266-3510; (800) 469-6562  
FX: (608) 266-3580

---

**From:** Parisi, Lori  
**Sent:** Wednesday, October 03, 2007 11:06 AM  
**To:** Sen.Jauch  
**Subject:** Draft review: LRB 07-2420/P2 Topic: Private ambulance services; refund offset program

**Following is the PDF version of draft LRB 07-2420/P2.**



State of Wisconsin  
2007 - 2008 LEGISLATURE

LRB-2420/P2

JK:jld:pg

RM mtr

~~PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION~~

in 11-16-07

Today

Regen

1 AN ACT *to amend* 20.566 (1) (h), 71.55 (1), 71.61 (1), 71.75 (1), 71.75 (9), 71.80  
2 (3), 71.80 (3m) (a), 71.80 (3m) (b) 2., 71.88 (1) (a), 73.03 (52), 73.03 (52m), 343.14  
3 (1) and 343.14 (1); and *to create* 71.936 of the statutes; **relating to:** setoffs  
4 against tax refunds for debts related to providing ambulance services.

---

***Analysis by the Legislative Reference Bureau***

Under current law, if a person owes a debt of at least \$20 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, ambulance service providers may also certify to DOR for collection debts related to providing ambulance services to individuals in this state.

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:***

5 ~~SECTION 1. 20.566 (1) (h) of the statutes is amended to read:~~

1 20.566 (1) (h) *Debt collection*. From moneys received from the collection of  
2 debts owed to state agencies under ss. 71.93 and 565.30 (5), from the collection of  
3 unpaid fines, forfeitures, costs, fees, surcharges, and restitution payments under s.  
4 565.30 (5r) (b), from the collection of fees under s. 73.03 (52), and from moneys  
5 received from the collection of debts owed to municipalities and counties under s.  
6 71.935, and from moneys received from the collection of debts owed to ambulance  
7 service providers under s. 71.936, the amounts in the schedule to pay the  
8 administrative expenses of the department of revenue for the collection of those  
9 debts, fines, forfeitures, costs, surcharges, fees, and restitution payments.  
10 Notwithstanding s. 20.001 (3) (a), at the end of the fiscal year the unencumbered  
11 balance of this appropriation account lapses to the general fund.

12 **SECTION 2.** 71.55 (1) of the statutes is amended to read:

13 71.55 (1) APPLICATION OF CREDIT AGAINST ANY LIABILITY. The amount of any claim  
14 otherwise payable under this subchapter may be applied by the department of  
15 revenue against any amount certified to the department under s. 71.93 or, 71.935,  
16 or 71.936 or may be credited under s. 71.80 (3) or (3m).

17 **SECTION 3.** 71.61 (1) of the statutes is amended to read:

18 71.61 (1) DEPARTMENT MAY APPLY CREDIT AGAINST ANY TAX LIABILITY. The amount  
19 of any claim otherwise payable under this subchapter may be applied by the  
20 department against any amount certified to the department under s. 71.93 or,  
21 71.935, or 71.936 or may be credited under s. 71.80 (3) or (3m).

22 **SECTION 4.** 71.75 (1) of the statutes is amended to read:

23 71.75 (1) Except as provided in ss. 49.855, 71.77 (5) and (7) (b) ~~and~~, 71.935, and  
24 71.936, the provisions for refunds and credits provided in this section shall be the  
25 only method for the filing and review of claims for refund of income and surtaxes, and

INSERT  
2-11

1 no person may bring any action or proceeding for the recovery of such taxes other  
2 than as provided in this section.

3 **SECTION 5.** 71.75 (9) of the statutes is amended to read:

4 71.75 (9) All refunds under this chapter are subject to attachment under ss.  
5 49.855, 71.93 ~~and~~, 71.935, and 71.936.

6 **SECTION 6.** 71.80 (3) of the statutes is amended to read:

7 71.80 (3) CREDITING OF OVERPAYMENTS ON INDIVIDUAL OR SEPARATE RETURNS. In  
8 the case of any overpayment, refundable credit or refund on an individual or separate  
9 return, the department, within the applicable period of limitations, may credit the  
10 amount of overpayment, refundable credit or refund including any interest allowed,  
11 against any liability in respect to any tax collected by the department, a debt under  
12 s. 71.93 ~~or~~, 71.935, or 71.936, or a certification under s. 49.855 on the part of the  
13 person who made the overpayment or received the refundable credit or the refund  
14 and shall refund any balance to the person. The department shall presume that the  
15 overpayment, refundable credit or refund is nonmarital property of the filer. Within  
16 2 years after the crediting, the spouse or former spouse of the person filing the return  
17 may file a claim for a refund of amounts credited by the department if the spouse or  
18 former spouse shows by clear and convincing evidence that all or part of the state tax  
19 overpayment, refundable credit or refund was nonmarital property of the  
20 nonobligated spouse.

21 **SECTION 7.** 71.80 (3m) (a) of the statutes is amended to read:

22 71.80 (3m) (a) Against any liability of either spouse or both spouses in respect  
23 to an amount owed the department, a certification under s. 49.855 that is subject to  
24 s. 766.55 (2) (b) or a debt under s. 71.93 ~~or~~, 71.935, or 71.936 that is subject to s. 766.55  
25 (2) (b) and that was incurred during marriage by a spouse after December 31, 1985,

1 or after both spouses are domiciled in this state, whichever is later, except as  
2 provided in s. 71.10 (6) (a) and (b) and (6m).

3 **SECTION 8.** 71.80 (3m) (b) 2. of the statutes is amended to read:

4 71.80 (3m) (b) 2. In respect to a debt under s. 71.93 ~~or~~, 71.935, or 71.936 or a  
5 certification under s. 49.855 if that debt or certification is not subject to s. 766.55 (2)  
6 (b).

7 **SECTION 9.** 71.88 (1) (a) of the statutes is amended to read:

8 71.88 (1) (a) *Contested assessments and claims for refund.* Except for refunds  
9 set off under s. 71.93 in respect to which appeal is to the agency to which the debt is  
10 owed, except for refunds set off under s. 71.935 in respect to which an appeal is held  
11 under procedures that the department of revenue establishes, except for refunds set  
12 off under s. 71.936 in respect to which appeal is to the ambulance service provider  
13 to which the debt is owed, and except for refunds set off under s. 49.855 in respect  
14 to which a hearing is held before the circuit court, any person feeling aggrieved by  
15 a notice of additional assessment, refund, or notice of denial of refund may, within  
16 60 days after receipt of the notice, petition the department of revenue for  
17 redetermination. A petition or an appeal by one spouse is a petition or an appeal by  
18 both spouses. The department shall make a redetermination on the petition within  
19 6 months after it is filed.

20 **SECTION 10.** 71.936 of the statutes is created to read:

21 **71.936 Setoffs for ambulance service providers.** (1) In this section:

22 (a) "Ambulance service provider" means an ambulance service provider, as  
23 defined in s. 146.50 (1) (c), that is licensed under s. 146.50 (2) or (5).

24 (b) "Debt" means any amount incurred by an individual for transporting that  
25 individual to or from a facility or institution that provides health services.

1 (c) "Debtor" means an individual who owes a debt to an ambulance service  
2 provider.

3 (d) "Department" means the department of revenue.

4 (e) "Refund" has the meaning given under s. 71.93 (1) (d).

5 **(2)** An ambulance service provider may certify to the department any debt  
6 owed to it. Not later than 5 days after certification, the ambulance service provider  
7 shall notify the debtor in writing of its certification of the debt to the department, of  
8 the basis of the certification, and of the debtor's right to appeal. At the time of  
9 certification, the ambulance service provider shall furnish to the department the  
10 name and social security number of each individual debtor.

11 **(3)** If the debt remains uncollected, the department shall set off the debt  
12 against any refund that is owed to the debtor after the setoffs under ss. 71.93 and  
13 71.935. Any legal action contesting a setoff shall be brought against the ambulance  
14 service provider that certified the debt under sub. (2).

15 **(4)** Within 30 days after the end of each calendar quarter, the department shall  
16 settle with each ambulance service provider for the amounts set off against certified  
17 debts for the ambulance service provider during that calendar quarter.

18 **(5)** Each debtor shall be charged for administration expenses and the amounts  
19 charged shall be credited to the appropriation account under s. 20.566 (1) (h). The  
20 department may set off amounts charged to the debtor under this subsection against  
21 any refund owed to the debtor, in the manner provided in sub. (3). Annually on or  
22 before November 1, the department shall review its costs incurred during the  
23 previous fiscal year in administering setoffs under this section and shall adjust its  
24 subsequent charges to each debtor to reflect that experience.

25 **SECTION 11.** 73.03 (52) of the statutes is amended to read:



1           73.03 (52) To enter into agreements with the Internal Revenue Service that  
2 provide for offsetting state tax refunds against federal tax obligations; and to charge  
3 a fee up to \$25 per transaction for such offsets; and offsetting federal tax refunds  
4 against state tax obligations, if the agreements provide that setoffs under ss. 71.93  
5 and, 71.935, and 71.936 occur before the setoffs under those agreements.

6           **SECTION 12.** 73.03 (52m) of the statutes is amended to read:

7           73.03 (52m) To enter into agreements with other states that provide for  
8 offsetting state tax refunds against tax obligations of other states and offsetting tax  
9 refunds of other states against state tax obligations, if the agreements provide that  
10 setoffs under ss. 71.93 and, 71.935, and 71.936 occur before the setoffs under those  
11 agreements.

12           **SECTION 13.** 343.14 (1) of the statutes, as affected by 2005 Wisconsin Act 59,  
13 is amended to read:

14           343.14 (1) Every application to the department for a license or identification  
15 card or for renewal thereof shall be made upon the appropriate form furnished by the  
16 department and shall be accompanied by the required fee. Names, addresses, license  
17 numbers, and social security numbers obtained by the department under this  
18 subsection shall be provided to the department of revenue for the purpose of  
19 administering ss. 71.93 and, 71.935, and 71.936 and state taxes.

20           **SECTION 14.** 343.14 (1) of the statutes, as affected by 2005 Wisconsin Act 25,  
21 is amended to read:

22           343.14 (1) Every application to the department for a license or identification  
23 card or for renewal thereof shall be made upon the appropriate form furnished by the  
24 department and shall be accompanied by the required fee. The department shall  
25 provide the information it obtains under this subsection, excluding medical

1 information, to the department of revenue for the purpose of administering setoffs  
2 under ss. 71.93 and, 71.935, and 71.936 and state taxes.

3

(END)

INSERT ✓  
7-2

INSERT  
JOY

**Insert 2-11**

1           **SECTION 1.** 20.566 (1) (h) of the statutes, as affected by 2007 Wisconsin Act 20,  
2 is amended to read:

3           20.566 (1) (h) *Debt collection.* From moneys received from the collection of  
4 debts owed to state agencies under ss. 71.93 and 565.30 (5), from the collection of  
5 unpaid fines, forfeitures, costs, fees, surcharges, and restitution payments under s.  
6 565.30 (5r) (b), from the collection of fees under s. 73.03 (52) and (52n), ~~and~~ from  
7 moneys received from the collection of debts owed to municipalities and counties  
8 under s. 71.935, and from moneys received from the collection of debts owed to  
9 ambulance service providers under s. 71.936,<sup>✓</sup> the amounts in the schedule to pay the  
10 administrative expenses of the department of revenue for the collection of those  
11 debts, fines, forfeitures, costs, surcharges, fees, and restitution payments.  
12 Notwithstanding s. 20.001 (3) (a), at the end of the fiscal year the unencumbered  
13 balance of this appropriation account lapses to the general fund.

History: 2007 a. 20.

**Insert 7-2**

14           **SECTION 2.** 343.14 (1) of the statutes, as affected by 2007 Wisconsin<sup>✓</sup> Act 20, is  
15 repealed and recreated to read:

16           343.14 (1) Every application to the department for a license or identification  
17 card or for renewal thereof shall be made upon the appropriate form furnished by the  
18 department and shall be accompanied by all required fees. Names, addresses,  
19 license numbers, and social security numbers obtained by the department under this  
20 subsection shall be provided to the department of revenue for the purpose of  
21 administering ss. 71.93, 71.935, and 71.936<sup>✓</sup> and state taxes.

(ending 7-2)

# INSERT JOY

SECTION #. effective dates. This act takes effect on the day after publication, except as follows:

4 (#) The treatment of section 343.14(1) takes effect on January 1, 2008. of the statutes

(end ins JOY)

DUE TODAY

Sections Affected Post-Drafting-Check For 07-2420xx/P2

Friday, November 16, 2007 10:51 am

Current Wisconsin Statutes updated through 2007 Act 30

SECTION (Sub)(Par)

TREATMENT

AFFECTED BY

20.566(1)(h)

343.14(1)

Act 0020

am.

(aff. 2005 WisActs 25, 59) r.cr. effec. 1-1-2008

Act 0020

Joe - please update ss. 20.566(1)  
(h) & 343.14(1) (see above) in draft,  
then I will edit.

Thanks!

Joy

**Barman, Mike**

---

**From:** Stephens, Liz

**Sent:** Friday, November 16, 2007 1:29 PM

**To:** LRB.Legal

**Subject:** Draft Review: LRB 07-2420/1 Topic: Private ambulance services; refund offset program

Please Jacket LRB 07-2420/1 for the SENATE.