

## 2007 SENATE BILL 455

February 5, 2008 – Introduced by Senators LAZICH, GROTHMAN, KAPANKE, ROESSLER, LASSA and OLSEN, cosponsored by Representatives KLEEFISCH, NASS, KRAMER, MUSSER, WOOD, HAHN, TAUCHEN, VRUWINK, SINICKI and BOYLE. Referred to Committee on Tax Fairness and Family Prosperity.

1     **AN ACT** *to amend* 71.82 (1) (a); and *to create* 71.82 (1) (am) of the statutes;  
2             **relating to:** interest on amounts sent to a taxpayer in error and subsequently  
3             returned to the Department of Revenue.

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

Under this bill, the Department of Revenue (DOR) may not add interest to any money a taxpayer returns to DOR, if the taxpayer received the money as result of DOR's error.

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

4             **SECTION 1.** 71.82 (1) (a) of the statutes is amended to read:  
5             71.82 (1) (a) ~~In~~ Except as provided in par. (am), in assessing taxes interest shall  
6             be added to such taxes at 12% per year from the date on which such taxes if originally  
7             assessed would have become delinquent if unpaid, to the date on which such taxes  
8             when subsequently assessed will become delinquent if unpaid.  
9             **SECTION 2.** 71.82 (1) (am) of the statutes is created to read:

