#### 2007 DRAFTING REQUEST

Bill

Received: 01/29/2008 Received By: jkreye

Wanted: As time permits Identical to LRB:

For: Mary Lazich (608) 266-5400 By/Representing: tricia

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.Lazich@legis.wisconsin.gov

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

Pre Topic:

No specific pre topic given

Topic:

Interest on amounts sent to a taxpayer in error and subsequently returned to DOR

**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>

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/1 jkreye lkunkel rschluet sbasford cduerst 01/29/2008 01/29/2008 01/29/2008 01/29/2008 02/01/2008

FE Sent For:



<END>

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## STATE OF WISCONSIN – LEGISLATIVE REFERENCE BUREAU

Research (608–266–0341) Library (608–266–7040)

Legal (608-266-3561)

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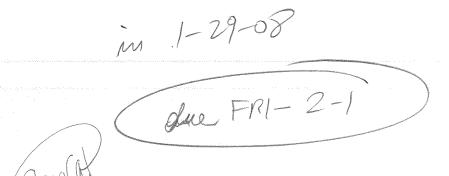
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#### State of Misconsin 2007 - 2008 LEGISLATURE

LRB-3961/1

/ 1mk UK

# **2007 BILL**



V

AN ACT ...; **relating to:** interest on amounts sent to a taxpayer in error and subsequently returned to the Department of Revenue.  $\sqrt{\phantom{a}}$ 

#### 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.  $\sqrt{\phantom{a}}$ 

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

**Section 1.** 71.82 (1) (a) of the statutes is amended to read:

71.82(1)(a) In Except as provided in par. (am), in assessing taxes interest shall be added to such taxes at 12% per year from the date on which such taxes if originally assessed would have become delinquent if unpaid, to the date on which such taxes when subsequently assessed will become delinquent if unpaid.

History: 1987 a. 312; 1989 a. 31; 1991 a. 39. **SECTION 2.** 71.82 (1) (am) of the statutes is created to read:

BILL

SECTION 2

1	71.82 (1) (am) No interest shall be added to moneys returned to the department
2	by a taxpayer who received the moneys as a result of the department's error. $\sqrt{}$
3	SECTION 3. Initial applicability.
4	(1) This act first applies to moneys returned on the effective date of this
5	subsection. $\sqrt{}$
6	(END)

## **Duerst, Christina**

From:

Sen.Lazich

Sent:

Friday, February 01, 2008 3:51 PM

To:

LRB.Legal

Subject:

Draft Review: LRB 07-3961/1 Topic: Interest on amounts sent to a taxpayer in error

and subsequently returned to DOR

Please Jacket LRB 07-3961/1 for the SENATE.