

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>
/?							
/1	jkreye 01/29/2008	lkunkel 01/29/2008	rschluet 01/29/2008	_____	sbasford 01/29/2008	cduerst 02/01/2008	

FE Sent For:

<END>

NO

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/?	jkreye	1/16/08/29					
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FE Sent For:

<END>

1-29-08

Sen Bayich

@5400

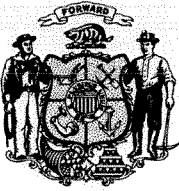
Issue — when DOR overpays a refund —

taxpayer returns the overpayment with

the interest (as opposed to ignored

under s. 71.82(1)(a))

exception for when DOR asks for return of
overpayment



Ymk

JK

2007 BILL

in 1-29-08

due FRI-2-1

BenCat

vt

1 AN ACT ...; relating to: interest on amounts sent to a taxpayer in error and
2 subsequently returned to the Department of Revenue. ✓

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. ✓

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

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

History: 1987 a. 312; 1989 a. 31; 1991 a. 39.

8 SECTION 2. 71.82 (1) (am) of the statutes is created to read:

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.