State of Wisconsin
2009 – 2010 LEGISLATURE

LRB–3364/1
JK:jld:jf

2009 ASSEMBLY BILL 505

October 15, 2009 – Introduced by Representatives ZIPPERER, NYGREN, BALLWEG, DAVIS, GUNDERSON, GUNDRUM, HUEBSCH, KAUFERT, KERKMAN, KESTELL, KNODL, KRAMER, LEMAHIEU, LOTHIAN, MONTGOMERY, MURSAU, MURTHA, NERISON, NEWCOMER, PETERSEN, PRIDEMORE, RIPP, SPANBAUER, SUDER, TAUCHEN, VOS and VAN ROY, cosponsored by Senators KANAVAS, LEIBHAM, DARLING, GROTHMAN, LAZICH and SCHULTZ. Referred to Committee on Ways and Means.

AN ACT ***to create*** 73.15 of the statutes; **relating to:** the Department of Revenue's interpretation of the law.

Analysis by the Legislative Reference Bureau

Under this bill, the Department of Revenue may not change its interpretation of any statute or administrative rule in order to increase state tax revenue unless the change is required by a change to the statute or administrative rule made by the Tax Appeals Commission, the courts, or the legislature.

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

SECTION 1. 73.15 of the statutes is created to read:

73.15 Reinterpretation prohibited. The department of revenue may not change its interpretation of any statute or administrative rule in order to increase state tax revenue unless the change is required by a change to the statute or administrative rule made by the tax appeals commission, the courts, or the legislature.

(END)