



State of Wisconsin
2013 - 2014 LEGISLATURE



LRB-0277/P1
JK:cjs:ph

DOA:.....Ley, BB0077 – Pass the federal refund offset fee to the debtor

FOR 2013-2015 BUDGET -- NOT READY FOR INTRODUCTION

AN ACT ...; relating to: the budget.

Analysis by the Legislative Reference Bureau

TAXATION

OTHER TAXATION

Under current law, DOR may enter into agreements with the Internal Revenue Service to provide for offsetting state tax refunds against federal tax obligations and offsetting federal tax refunds against state tax obligations. This bill allows DOR to collect the offset cost from the debtor.

For further information see the *state* 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:

SECTION 1. 73.03 (52) (a) of the statutes is amended to read:

73.03 (52) (a) To enter into agreements with the Internal Revenue Service that provide for offsetting state tax refunds against federal tax obligations; and to charge a fee up to \$25 per transaction for such offsets; and offsetting federal tax refunds

against state tax obligations, and collecting the offset cost from the debtor, if the agreements provide that setoffs under ss. 71.93 and 71.935 occur before the setoffs under those agreements.

SECTION 9437. Effective dates; Revenue.

(1) OFFSET COSTS. The treatment of section 73.03 (52) (a) of the statutes takes effect on the first day of the 6th month beginning after publication.

(END)