



2013 SENATE BILL 172

May 8, 2013 – Introduced by Senators RISSER and LASSA, cosponsored by Representatives BIES, BERCEAU, JORGENSEN and HULSEY. Referred to Committee on Workforce Development, Forestry, Mining, and Revenue.

1 **AN ACT to amend** 73.03 (62) of the statutes; **relating to:** publishing information
2 about delinquent taxpayers.

Analysis by the Legislative Reference Bureau

Under current law, the Department of Revenue (DOR) must prepare and maintain a list of all persons who owe delinquent taxes in excess of \$5,000 and, if the taxes remain unpaid for more than 90 days after any rights to an appeal have expired, post that list on DOR's Internet site. Under current law, DOR must update this list on a quarterly basis.

Under this bill, DOR must also publish the list of delinquent taxpayers in the official state newspaper on a quarterly basis.

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:

3 **SECTION 1.** 73.03 (62) of the statutes is amended to read:
4 73.03 (**62**) To prepare and maintain a list of all persons who owe delinquent
5 taxes, including interest, penalties, fees, and costs, to the department, in excess of
6 \$5,000, which are unpaid for more than 90 days after all appeal rights have expired;

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1 to post the names of persons from this list on the Internet at a site that is created and
2 maintained by the department for this purpose; and to distribute the posted
3 information to Internet search engines so the information is searchable. The
4 Internet site shall list the name, address, type of tax due, and amount of tax due,
5 including interest, penalties, fees, and costs for each person who has one of the
6 delinquent taxpayer accounts, and the Internet site shall contain a special page for
7 the persons who have the 100 largest delinquent taxpayer accounts. Except as
8 otherwise provided in this subsection, the department shall update the Internet site
9 on a quarterly basis, and shall send the updates to the Internet search engines. The
10 department may not post on the Internet or distribute to Internet search engines the
11 name of any person who has reached an agreement or compromise with the
12 department, or the department of justice, under s. 71.92 and is in compliance with
13 that agreement, regarding the payment of delinquent taxes, or the name of any
14 person who is protected by a stay that is in effect under the Federal Bankruptcy Code;
15 the Internet posting and Internet search engines shall be updated each business day,
16 as defined in s. 562.01 (3m), to comply with these prohibitions. The department shall
17 also publish in the official state newspaper, on a quarterly basis, the information it
18 provides on its Internet site under this subsection.

19

(END)