

173.	.....	5,650.00	to	5,674.99	.....	226
174.	.....	5,675.00	to	5,699.99	.....	227
175.	.....	5,700.00	to	5,724.99	.....	228
176.	.....	5,725.00	to	5,749.99	.....	229
177.	.....	5,750.00	to	5,774.99	.....	230
178.	.....	5,775.00	to	5,799.99	.....	231
179.	.....	5,800.00	to	5,824.99	.....	232
180.	.....	5,825.00	to	5,849.99	.....	233
181.	.....	5,850.00	to	5,874.99	.....	234
182.	.....	5,875.00	to	5,899.99	.....	235
183.	.....	5,900.00	to	5,924.99	.....	236
184.	.....	5,925.00	to	5,949.99	.....	237
185.	.....	5,950.00	to	5,974.99	.....	238
186.	.....	5,975.00	to	5,999.99	.....	239
187.	.....	6,000.00	to	6,024.99	.....	240
188.	.....	6,025.00	to	6,049.99	.....	241
189.	.....	6,050.00	to	6,074.99	.....	242
190.	.....	6,075.00	to	6,099.99	.....	243
191.	.....	6,100.00	to	6,124.99	.....	244
192.	.....	6,125.00	to	6,149.99	.....	245
193.	.....	6,150.00	to	6,174.99	.....	246
194.	.....	6,175.00	to	6,199.99	.....	247
195.	.....	6,200.00	to	6,224.99	.....	248
196.	.....	6,225.00	to	6,249.99	.....	249

SECTION 74

197.	.....	6,250.00	to	6,274.99	.....	250
198.	.....	6,275.00	to	6,299.99	.....	251
199.	.....	6,300.00	to	6,324.99	.....	252
200.	.....	6,325.00	to	6,349.99	.....	253
201.	.....	6,350.00	to	6,374.99	.....	254
202.	.....	6,375.00	to	6,399.99	.....	255
203.	.....	6,400.00	to	6,424.99	.....	256
204.	.....	6,425.00	to	6,449.99	.....	257
205.	.....	6,450.00	to	6,474.99	.....	258
206.	.....	6,475.00	to	6,499.99	.....	259
207.	.....	6,500.00	to	6,524.99	.....	260
208.	.....	6,525.00	to	6,549.99	.....	261
209.	.....	6,550.00	to	6,574.99	.....	262
210.	.....	6,575.00	to	6,599.99	.....	263
211.	.....	6,600.00	to	6,624.99	.....	264
212.	.....	6,625.00	to	6,649.99	.....	265
213.	.....	6,650.00	to	6,674.99	.....	266
214.	.....	6,675.00	to	6,699.99	.....	267
215.	.....	6,700.00	to	6,724.99	.....	268
216.	.....	6,725.00	to	6,749.99	.....	269
217.	.....	6,750.00	to	6,774.99	.....	270
218.	.....	6,775.00	to	6,799.99	.....	271
219.	.....	6,800.00	to	6,824.99	.....	272
220.	.....	6,825.00	to	6,849.99	.....	273

221.	.....	6,850.00	to	6,874.99	.....	274
222.	.....	6,875.00	to	6,899.99	.....	275
223.	.....	6,900.00	to	6,924.99	.....	276
224.	.....	6,925.00	to	6,949.99	.....	277
225.	.....	6,950.00	to	6,974.99	.....	278
226.	.....	6,975.00	to	6,999.99	.....	279
227.	.....	7,000.00	to	7,024.99	.....	280
228.	.....	7,025.00	to	7,049.99	.....	281
229.	.....	7,050.00	to	7,074.99	.....	282
230.	.....	7,075.00	to	7,099.99	.....	283
231.	.....	7,100.00	to	7,124.99	.....	284
232.	.....	7,125.00	to	7,149.99	.....	285
233.	.....	7,150.00	to	7,174.99	.....	286
234.	.....	7,175.00	to	7,199.99	.....	287
235.	.....	7,200.00	to	7,224.99	.....	288
236.	.....	7,225.00	to	7,249.99	.....	289
237.	.....	7,250.00	to	7,274.99	.....	290
238.	.....	7,275.00	to	7,299.99	.....	291
239.	.....	7,300.00	to	7,324.99	.....	292
240.	.....	7,325.00	to	7,349.99	.....	293
241.	.....	7,350.00	to	7,374.99	.....	294
242.	.....	7,375.00	to	7,399.99	.....	295
243.	.....	7,400.00	to	7,424.99	.....	296
244.	.....	7,425.00	to	7,449.99	.....	297

SECTION 74

245.	.....	7,450.00	to	7,474.99	.....	298
246.	.....	7,475.00	to	7,499.99	.....	299
247.	.....	7,500.00	to	7,524.99	.....	300
248.	.....	7,525.00	to	7,549.99	.....	301
249.	.....	7,550.00	to	7,574.99	.....	302
250.	.....	7,575.00	to	7,599.99	.....	303
251.	.....	7,600.00	to	7,624.99	.....	304
252.	.....	7,625.00	to	7,649.99	.....	305
253.	.....	7,650.00	to	7,674.99	.....	306
254.	.....	7,675.00	to	7,699.99	.....	307
255.	.....	7,700.00	to	7,724.99	.....	308
256.	.....	7,725.00	to	7,749.99	.....	309
257.	.....	7,750.00	to	7,774.99	.....	310
258.	.....	7,775.00	to	7,799.99	.....	311
259.	.....	7,800.00	to	7,824.99	.....	312
260.	.....	7,825.00	to	7,849.99	.....	313
261.	.....	7,850.00	to	7,874.99	.....	314
262.	.....	7,875.00	to	7,899.99	.....	315
263.	.....	7,900.00	to	7,924.99	.....	316
264.	.....	7,925.00	to	7,949.99	.....	317
265.	.....	7,950.00	to	7,974.99	.....	318
266.	.....	7,975.00	to	7,999.99	.....	319
267.	.....	8,000.00	to	8,024.99	.....	320
268.	.....	8,025.00	to	8,049.99	.....	321

269.	.....	8,050.00	to	8,074.99	.....	322
270.	.....	8,075.00	to	8,099.99	.....	323
271.	.....	8,100.00	to	8,124.99	.....	324
272.	.....	8,125.00	to	8,149.99	.....	325
273.	.....	8,150.00	to	8,174.99	.....	326
274.	.....	8,175.00	to	8,199.99	.....	327
275.	.....	8,200.00	to	8,224.99	.....	328
276.	.....	8,225.00	to	8,249.99	.....	329
277.	.....	8,250.00	to	8,274.99	.....	330
278.	.....	8,275.00	to	8,299.99	.....	331
279.	.....	8,300.00	to	8,324.99	.....	332
280.	.....	8,325.00	to	8,349.99	.....	333
281.	.....	8,350.00	to	8,374.99	.....	334
282.	.....	8,375.00	to	8,399.99	.....	335
283.	.....	8,400.00	to	8,424.99	.....	336
284.	.....	8,425.00	to	8,449.99	.....	337
285.	.....	8,450.00	to	8,474.99	.....	338
286.	.....	8,475.00	to	8,499.99	.....	339
287.	.....	8,500.00	to	8,524.99	.....	340
288.	.....	8,525.00	to	8,549.99	.....	341
289.	.....	8,550.00	to	8,574.99	.....	342
290.	.....	8,575.00	to	8,599.99	.....	343
291.	.....	8,600.00	to	8,624.99	.....	344
292.	.....	8,625.00	to	8,649.99	.....	345

SECTION 74

293.	.....	8,650.00	to	8,674.99	.....	346
294.	.....	8,675.00	to	8,699.99	.....	347
295.	.....	8,700.00	to	8,724.99	.....	348
296.	.....	8,725.00	to	8,749.99	.....	349
297.	.....	8,750.00	to	8,774.99	.....	350
298.	.....	8,775.00	to	8,799.99	.....	351
299.	.....	8,800.00	to	8,824.99	.....	352
300.	.....	8,825.00	to	8,849.99	.....	353
301.	.....	8,850.00	to	8,874.99	.....	354
302.	.....	8,875.00	to	8,899.99	.....	355
303.	.....	8,900.00	to	8,924.99	.....	356
304.	.....	8,925.00	to	8,949.99	.....	357
305.	.....	8,950.00	to	8,974.99	.....	358
306.	.....	8,975.00	to	8,999.99	.....	359
307.	.....	9,000.00	to	9,024.99	.....	360
308.	.....	9,025.00	to	9,049.99	.....	361
309.	.....	9,050.00	to	9,074.99	.....	362
310.	.....	9,075.00	to	9,099.99	.....	363
311.	.....	9,100.00	to	9,124.99	.....	364
312.	.....	9,125.00	to	9,149.99	.....	365
313.	.....	9,150.00	to	9,174.99	.....	366
314.	.....	9,175.00	to	9,199.99	.....	367
315.	.....	9,200.00	to	9,224.99	.....	368

316.	9,225.00	to	9,249.99	.....	369
317.	9,250.00		and over	.....	370

1 **SECTION 75.** 108.05 (3) (a) of the statutes is amended to read:

2 108.05 (3) (a) Except as provided in pars. (c), (d) and (dm) if an eligible employee
3 earns wages in a given week, the first \$30 of the wages shall be disregarded and the
4 employee's applicable weekly benefit payment shall be reduced by 67% of the
5 remaining amount, except that no such employee is eligible for benefits if the
6 employee's benefit payment would be less than \$5 for any week. For purposes of this
7 paragraph, "wages" includes ~~any salary reduction amounts earned that are not~~
8 ~~wages and that are deducted from the salary of a claimant by an employer pursuant~~
9 ~~to a salary reduction agreement under a cafeteria plan, within the meaning of 26~~
10 ~~USC 125, and any amount that a claimant would have earned in available work~~
11 ~~under s. 108.04 (1) (a) which is treated as wages under s. 108.04 (1) (bm), but excludes~~
12 ~~any amount that a claimant earns for services performed as a volunteer fire fighter,~~
13 ~~volunteer emergency medical technician, or volunteer first responder. In applying~~
14 ~~this paragraph, the department shall disregard discrepancies of less than \$2~~
15 ~~between wages reported by employees and employers.~~

16 **SECTION 76.** 108.05 (3) (a) of the statutes, as affected by 2013 Wisconsin Acts
17 (Assembly Bill 15) and (this act), is repealed and recreated to read:

18 108.05 (3) (a) Except as provided in pars. (c), (d) and (dm) and s. 108.062, if an
19 eligible employee earns wages in a given week, the first \$30 of the wages shall be
20 disregarded and the employee's applicable weekly benefit payment shall be reduced
21 by 67% of the remaining amount, except that no such employee is eligible for benefits
22 if the employee's benefit payment would be less than \$5 for any week. For purposes

1 of this paragraph, “wages” includes any amount that a claimant would have earned
2 in available work under s. 108.04 (1) (a) which is treated as wages under s. 108.04
3 (1) (bm), but excludes any amount that a claimant earns for services performed as
4 a volunteer fire fighter, volunteer emergency medical technician, or volunteer first
5 responder. In applying this paragraph, the department shall disregard
6 discrepancies of less than \$2 between wages reported by employees and employers.

7 **SECTION 77.** 108.06 (1) of the statutes is amended to read:

8 108.06 (1) Except as provided in ~~subs. sub.~~ sub. (6) ~~and (7)~~ and ss. 108.141 and
9 108.142, no claimant may receive total benefits based on employment in a base
10 period greater than 26 times the claimant’s weekly benefit rate under s. 108.05 (1)
11 or 40% of the claimant’s base period wages, whichever is lower. Except as provided
12 in ~~subs. sub.~~ sub. (6) ~~and (7)~~ and ss. 108.141 and 108.142, if a claimant’s base period wages
13 are reduced or canceled under s. 108.04 (5) or (18), or suspended under s. 108.04 (1)
14 (f), (10) (a), or (17), the claimant may not receive total benefits based on employment
15 in a base period greater than 26 times the claimant’s weekly benefit rate under s.
16 108.05 (1) or 40% of the base period wages not reduced, canceled or suspended which
17 were paid or payable to the claimant, whichever is lower.

18 **SECTION 78.** 108.06 (2) (c) of the statutes is amended to read:

19 108.06 (2) (c) No benefits are payable to a claimant for any week of
20 unemployment not occurring during the claimant’s benefit year except under ~~sub. (7)~~
21 ~~and~~ ss. 108.141 and 108.142.

22 **SECTION 79.** 108.06 (2) (cm) of the statutes is amended to read:

23 108.06 (2) (cm) If an employee qualifies to receive benefits using the base period
24 described in s. 108.02 (4) (b), the wages used to compute the employee’s benefit

1 entitlement are not available for use in any subsequent benefit computation for the
2 same employee, except under ~~sub. (7) and~~ s. 108.141 or 108.142.

3 **SECTION 80.** 108.06 (3) of the statutes is amended to read:

4 108.06 (3) There shall be payable to an employee, for weeks ending within the
5 employee's benefit year, only those benefits computed for that benefit year based on
6 the wages paid to the employee in the immediately preceding base period. Wages
7 used in a given benefit computation are not available for use in any subsequent
8 benefit computation except under ~~sub. (7) and~~ s. 108.141.

9 **SECTION 81.** 108.06 (6) (intro.) of the statutes is amended to read:

10 108.06 (6) (intro.) If a claimant has established a benefit year prior to the
11 effective date of any increase in the maximum weekly benefit rate provided under
12 s. 108.05 (1), the claimant has not exhausted his or her total benefit entitlement
13 under sub. (1) for that benefit year on that effective date, and the claimant was
14 entitled to receive the maximum weekly benefit rate under s. 108.05 (1) that was in
15 effect prior to that effective date, the limitation on the total benefits authorized to
16 be paid to a claimant under sub. (1) does not apply to that claimant in that benefit
17 year. Unless ~~sub. (7) or~~ s. 108.141 or 108.142 applies, the claimant's remaining
18 benefit entitlement in that benefit year for the period beginning on that effective date
19 shall be computed by:

20 **SECTION 82.** 108.06 (7) of the statutes is repealed.

21 **SECTION 83.** 108.10 (intro.) of the statutes is amended to read:

22 **108.10 Settlement of issues other than benefit claims.** (intro.) In
23 connection with any issue arising under this chapter as to the status or liability of
24 an employing unit in this state, for which no review is provided under s. 108.09 or

1 108.227 (5) and whether or not a penalty is provided in s. 108.24, the following
2 procedure shall apply:

3 **SECTION 84.** 108.14 (8n) (e) of the statutes is amended to read:

4 108.14 (8n) (e) The department shall charge this state's share of any benefits
5 paid under this subsection to the account of each employer by which the employee
6 claiming benefits was employed in the applicable base period, in proportion to the
7 total amount of wages he or she earned from each employer in the base period, except
8 that if s. 108.04 (1) (f), (5), (7) (a), (c), ~~(d)~~, (e), ~~(k)~~, ~~(L)~~, ~~(o)~~, (p), ~~(q)~~, (s), or (t), (7m) or (8)
9 (a) or 108.07 (3), (3r), (5) (b) or (8) would have applied to employment by such an
10 employer who is subject to the contribution requirements of ss. 108.17 and 108.18,
11 the department shall charge the share of benefits based on employment with that
12 employer to the fund's balancing account, or, if s. 108.04 (1) (f) or (5) or 108.07 (3)
13 would have applied to an employer that is not subject to the contribution
14 requirements of ss. 108.17 and 108.18, the department shall charge the share of
15 benefits based on that employment in accordance with s. 108.07 (5) (a) and (b). The
16 department shall also charge the fund's balancing account with any other state's
17 share of such benefits pending reimbursement by that state.

18 **SECTION 85.** 108.14 (19) of the statutes is amended to read:

19 108.14 (19) On or about February 15 annually, the department shall prepare
20 and furnish to the council on unemployment insurance a report summarizing the
21 department's activities related to detection and prosecution of unemployment
22 insurance fraud in the preceding year. The department shall include in the report
23 information about audits conducted by the department under sub. 108.14 (20),
24 including the number of audits performed, in the previous year.

25 **SECTION 86.** 108.14 (20) of the statutes is created to read:

1 108.14 (20) The department shall conduct random audits on claimants for
2 benefits under this chapter to assess compliance with the work search requirements
3 under s. 108.04 (2) (a) 3.

4 **SECTION 87.** 108.14 (21) of the statutes is created to read:

5 108.14 (21) The department shall maintain a portal on the Internet that allows
6 employers to log in and file with the department complaints related to the
7 administration of this chapter.

8 **SECTION 88.** 108.14 (22) of the statutes is created to read:

9 108.14 (22) The department shall maintain a searchable, electronic database
10 of significant decisions made by appeal tribunals and the commission on matters
11 under this chapter for the use of attorneys employed by the department.

12 **SECTION 89.** 108.14 (23) of the statutes is created to read:

13 108.14 (23) (a) The department shall create and keep up-to-date a handbook
14 for the purpose of informing employers that are subject to this chapter about the
15 provisions and requirements of this chapter.

16 (b) The department shall include all of the following in the handbook:

17 1. Information about the function and purpose of unemployment insurance
18 under this chapter.

19 2. A description of the rights and responsibilities of employers under this
20 chapter, including the rights and responsibilities associated with hearings to
21 establish eligibility for benefits under this chapter.

22 3. A description of the circumstances under which claimants are eligible and
23 ineligible for benefits under this chapter.

1 4. Disclaimers explaining that the contents of the handbook may not be relied
2 upon as legally enforceable and that adherence to the content does not guarantee a
3 particular result for a decision under this chapter.

4 (c) The department shall make the handbook available on the Internet.

5 (d) The department shall distribute printed copies of the handbook to persons
6 who request a copy and may charge a fee as provided in s. 20.908 for the costs of
7 printing and distribution.

8 **SECTION 90.** 108.14 (24) of the statutes is created to read:

9 108.14 (24) The department shall prescribe a standard affidavit form that may
10 be used by parties to appeals under ss. 108.09 and 108.10. The form shall be
11 sufficient to qualify as admissible evidence in a hearing under this chapter if the
12 authentication is sufficient and the information set forth by the affiant is admissible,
13 but its use by a party does not eliminate the right of an opposing party to cross
14 examine the affiant concerning the facts asserted in the affidavit.

15 **SECTION 91.** 108.141 (7) (a) of the statutes is amended to read:

16 108.141 (7) (a) The department shall charge the state's share of each week of
17 extended benefits to each employer's account in proportion to the employer's share
18 of the total wages of the employee receiving the benefits in the employee's base
19 period, except that if the employer is subject to the contribution requirements of ss.
20 108.17 and 108.18 the department shall charge the share of extended benefits to
21 which s. 108.04 (1) (f), (5), (7) (a), (c), ~~(d)~~, (e), ~~(k)~~, ~~(L)~~, ~~(o)~~, (p), ~~(q)~~, (s), or (t), (7m) or (8)
22 (a) or 108.07 (3), (3r), (5) (b) or (8) applies to the fund's balancing account.

23 **SECTION 92.** 108.16 (2) (g) and (h) of the statutes are amended to read:

24 108.16 (2) (g) Whenever the department receives a request of 2 or more
25 partnerships ~~or limited liability companies~~ consisting of the same partners ~~or~~

1 ~~members~~ to be treated as separate employers prior to October 1 of any year, the
2 department shall apportion the balance in any existing account of the partnerships
3 ~~or limited liability companies~~ among the separate employers on January 1 following
4 the date of receipt of the request in proportion to the payrolls incurred in the
5 businesses operated by each of the employers in the 4 completed calendar quarters
6 ending on the computation date preceding the date of receipt of the request and shall
7 calculate the reserve percentage of each separate employer in accordance with the
8 proportion of the payroll attributable to that employer. Section 108.18 (2) is not made
9 applicable to the separate employers by reason of such treatment. For purposes of
10 s. 108.18 (7), the department shall treat the partnerships ~~or limited liability~~
11 ~~companies~~ as separate employers on November 1 preceding that January 1. For
12 purposes of s. 108.18 (7) (b) and (c), the department shall treat the separate
13 employers as existing employers on that January 1.

14 (h) Whenever, prior to October 1 of any year, the department receives a written
15 request by all partnerships ~~or limited liability companies~~ consisting of the same
16 partners ~~or members~~ which have elected to be treated as separate employers for the
17 partnerships ~~or limited liability companies~~ to be treated as a single employer, the
18 department shall combine the balances in the existing accounts of the separate
19 employers into a new account on January 1 following the date of receipt of the request
20 and shall calculate the reserve percentage of the single employer in accordance with
21 the combined payroll attributable to each of the separate employers in the 4
22 completed calendar quarters ending on the computation date preceding that
23 January 1. Section 108.18 (2) is not made applicable to the single employer by reason
24 of such treatment. For purposes of s. 108.18 (7), the department shall treat the
25 partnerships ~~or limited liability companies~~ as a single employer on November 1

1 preceding that January 1. For purposes of s. 108.18 (7) (b) and (c), the department
2 shall treat the single employer as an existing employer on that January 1.

3 **SECTION 93.** 108.19 (1m) of the statutes is amended to read:

4 108.19 (1m) Each The department shall pay any interest due on advances from
5 the federal unemployment account to the unemployment reserve fund under Title
6 XII of the federal social security act (42 USC 1321 to 1324) by first applying any
7 amount available for that purpose from the appropriation under s. 20.445 (1) (fx).
8 If the amount appropriated under s. 20.445 (1) (fx) is insufficient to make full
9 payment of the amount due for any year, the department shall then apply any
10 unencumbered balance in the unemployment interest payment fund and any
11 amounts paid under s. 108.20 (2m). If those amounts are insufficient to make full
12 payment of the amount due for any year, the department shall require each employer
13 subject to this chapter as of the date a rate is established under this subsection shall
14 to pay an assessment to the unemployment interest payment fund at a rate
15 established by the department sufficient to pay interest due on those advances from
16 the federal unemployment account under title XII of the social security act (42 USC
17 1321 to 1324). The rate established by the department for employers who finance
18 benefits under s. 108.15 (2), 108.151 (2), or 108.152 (1) shall be 75% of the rate
19 established for other employers. The amount of any employer's assessment shall be
20 the product of the rate established for that employer multiplied by the employer's
21 payroll of the previous calendar year as taken from quarterly employment and wage
22 reports filed by the employer under s. 108.205 (1) or, in the absence of the filing of
23 such reports, estimates made by the department. Each assessment made under this
24 subsection is due on the 30th day commencing after the date on which notice of the
25 assessment is mailed by the department. If the amounts collected from employers

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1 under this subsection are in excess of the amounts needed to pay interest due, the
2 department shall use any excess to pay interest owed in subsequent years on
3 advances from the federal unemployment account. If the department determines
4 that additional interest obligations are unlikely, the department shall transfer the
5 excess to the balancing account of the fund.

6 **SECTION 94.** 108.19 (1m) of the statutes, as affected by 2013 Wisconsin Act
7 (this act), is amended to read:

8 108.19 (1m) ~~The department shall pay any interest due on advances from the~~
9 ~~federal unemployment account to the unemployment reserve fund under Title XII of~~
10 ~~the federal social security act (42 USC 1321 to 1324) by first applying any amount~~
11 ~~available for that purpose from the appropriation under s. 20.445 (1) (fx). If the~~
12 ~~amount appropriated under s. 20.445 (1) (fx) is insufficient to make full payment of~~
13 ~~the amount due for any year, the department shall then apply any unencumbered~~
14 ~~balance in the unemployment interest payment fund and any amounts paid under~~
15 ~~s. 108.20 (2m). If those amounts are insufficient to make full payment of the amount~~
16 ~~due for any year, the department shall require each Each employer subject to this~~
17 ~~chapter as of the date a rate is established under this subsection to shall pay an~~
18 ~~assessment to the unemployment interest payment fund at a rate established by the~~
19 ~~department sufficient to pay interest due on those advances from the federal~~
20 ~~unemployment account under Title XII of the social security act (42 USC 1321 to~~
21 ~~1324). The rate established by the department for employers who finance benefits~~
22 ~~under s. 108.15 (2), 108.151 (2), or 108.152 (1) shall be 75% of the rate established~~
23 ~~for other employers. The amount of any employer's assessment shall be the product~~
24 ~~of the rate established for that employer multiplied by the employer's payroll of the~~
25 ~~previous calendar year as taken from quarterly employment and wage reports filed~~

1 by the employer under s. 108.205 (1) or, in the absence of the filing of such reports,
2 estimates made by the department. Each assessment made under this subsection
3 is due on the 30th day commencing after the date on which notice of the assessment
4 is mailed by the department. If the amounts collected from employers under this
5 subsection are in excess of the amounts needed to pay interest due, the department
6 shall use any excess to pay interest owed in subsequent years on advances from the
7 federal unemployment account. If the department determines that additional
8 interest obligations are unlikely, the department shall transfer the excess to the
9 balancing account of the fund.

10 **SECTION 95.** 108.205 (1) of the statutes is amended to read:

11 108.205 (1) Each employer shall file with the department, in such form as the
12 department by rule requires, a quarterly report showing the name, social security
13 number and wages paid to each employee who is employed by the employer in
14 employment with the employer during the quarter. ~~The department may also by rule~~
15 ~~require each employer to include in the report any salary reduction amounts that are~~
16 ~~not wages and that would have been paid to each such employee by the employer as~~
17 ~~salary during the quarter but for a salary reduction agreement under a cafeteria~~
18 ~~plan, within the meaning of 26 USC 125.~~ The employer shall file the report no later
19 than the last day of the month following the completion of each quarter.

20 **SECTION 96.** 108.21 (1) of the statutes is amended to read:

21 108.21 (1) Every employing unit which employs one or more individuals to
22 perform work in this state shall keep an accurate work record for each individual
23 employed by it, including full name, address and social security number, which will
24 permit determination of the weekly wages earned by each such individual, the wages
25 paid within each quarter to that individual ~~and the salary reduction amounts that~~

1 ~~are not wages and that would have been paid by the employing unit to that individual~~
2 ~~as salary but for a salary reduction agreement under a cafeteria plan, within the~~
3 ~~meaning of 26 USC 125.~~ Each such employing unit shall permit any authorized
4 representative of the department to examine, at any reasonable time, the work
5 record and any other records which may show any wages paid by the employing unit,
6 ~~or any salary reduction amounts that are not wages and that would have been paid~~
7 ~~by the employing unit as salary but for a salary reduction agreement under a~~
8 ~~cafeteria plan, within the meaning of 26 USC 125,~~ regardless of the format in which
9 such a record is maintained. If such a record is maintained by an employing unit in
10 machine-readable format, the employing unit shall provide the department with
11 information necessary to retrieve the record. If the department determines that the
12 employing unit is unable to provide access to such a record or that the retrieval
13 capability at the site where the record is maintained is not adequate for efficient
14 examination, the employing unit shall provide a copy of the record to the department
15 and shall allow the department to remove the copy from that site for such period as
16 will permit examination at another location. Each such employing unit shall furnish
17 to the department upon demand a sworn statement of the information contained in
18 any such record.

19 **SECTION 97.** 108.22 (1) (a) of the statutes is amended to read:

20 108.22 (1) (a) If Except as provided in par. (cm), if any employer, other than an
21 employer which has ceased business and has not paid or incurred a liability to pay
22 wages in any quarter following the cessation of business, is delinquent in making by
23 the assigned due date any payment to the department required of it under this
24 chapter, the employer shall pay interest on the delinquent payment at that monthly
25 rate that annualized is equal to 9 percent or to 2 percent more than the prime rate

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1 as published in the Wall Street Journal as of September 30 of the preceding year,
2 whichever is greater, for each month or fraction thereof that the employer is
3 delinquent from the date such payment became due. If any such employer is
4 delinquent in ~~making~~ filing any quarterly report under s. 108.205 (1) by the assigned
5 due date, ~~the employer shall pay~~ department may assess a tardy filing fee of \$50 to
6 the employer for each delinquent quarterly report in the amount of \$100 or \$20 per
7 employee, as reported on the employer's most recent quarterly report, whichever is
8 greater, or, if the report is filed within 30 days of its due date, in the amount of \$50.
9 If the department cannot determine the number of the employer's employees from
10 the employer's most recent quarterly report, the department may reasonably
11 estimate the number of the employer's employees for purposes of this paragraph.

12 **SECTION 98.** 108.22 (1) (cm) of the statutes is created to read:

13 108.22 (1) (cm) In limited circumstances as prescribed by rule of the
14 department, the department may waive or decrease the interest charged under par.
15 (a).

16 **SECTION 99.** 108.223 of the statutes is created to read:

17 **108.223 Financial record matching program. (1) DEFINITIONS.** In this
18 section:

19 (a) "Account" means a demand deposit account, checking account, negotiable
20 withdrawal order account, savings account, time deposit account, or money market
21 mutual fund account.

22 (b) "Debtor" has the meaning given in s. 108.225 (1) (c).

23 (c) "Financial institution" has the meaning given in 12 USC 3401 (1).

1 **(2) MATCHING PROGRAM AND AGREEMENTS.** (a) The department shall operate a
2 financial record matching program under this section for the purpose of identifying
3 the assets of debtors.

4 (b) The department shall enter into agreements with financial institutions
5 doing business in this state to operate the financial record matching program under
6 this section. An agreement shall require the financial institution to participate in
7 the financial record matching program by electing either the financial institution
8 matching option under sub. (3) or the state matching option under sub. (4). The
9 financial institution and the department may by mutual agreement make changes
10 to the agreement. A financial institution that wishes to choose a different matching
11 option shall provide the department with at least 60 days notice. The department
12 shall furnish the financial institution with a signed copy of the agreement.

13 (c) The department may reimburse a financial institution up to \$125 per
14 calendar quarter for participating in the financial record matching program under
15 this section. The department shall make reimbursements under this paragraph
16 from the appropriation under s. 20.445 (1) (n).

17 (d) To the extent feasible, the information to be exchanged under the matching
18 program shall be provided by electronic data exchange as prescribed by the
19 department in the agreement under par. (b).

20 **(3) FINANCIAL INSTITUTION MATCHING OPTION.** If a financial institution with
21 which the department has an agreement under sub. (2) elects the financial
22 institution matching option under this subsection, all of the following apply:

23 (a) At least once each calendar quarter, the department shall provide to the
24 financial institution, in the manner specified in the agreement under sub. (2) (b),

1 information regarding debtors. The information shall include names and social
2 security or other taxpayer identification numbers.

3 (b) Based on the information received under par. (a), the financial institution
4 shall take actions necessary to determine whether any debtor has an ownership
5 interest in an account maintained at the financial institution. If the financial
6 institution determines that a debtor has an ownership interest in an account at the
7 financial institution, the financial institution shall provide the department with a
8 notice containing the debtor's name, address of record, social security number or
9 other taxpayer identification number, and account information. The account
10 information shall include the account number, the account type, the nature of the
11 ownership interest in the account, and the balance of the account at the time that the
12 record match is made. The notice under this paragraph shall be provided in the
13 manner specified in the agreement under sub. (2) (b) and, to the extent feasible, by
14 an electronic data exchange.

15 (4) STATE MATCHING OPTION. If a financial institution with which the department
16 has an agreement under sub. (2) elects the state matching option under this
17 subsection, all of the following apply:

18 (a) At least once each calendar quarter, the financial institution shall provide
19 the department with information concerning all accounts maintained at the
20 financial institution. For each account maintained at the financial institution, the
21 financial institution shall notify the department of the name and social security
22 number or other tax identification number of each person having an ownership
23 interest in the account, together with a description of each person's interest. The
24 information required under this paragraph shall be provided in the manner specified

1 in the agreement under sub. (2) (b) and, to the extent feasible, by an electronic data
2 exchange.

3 (b) The department shall take actions necessary to determine whether any
4 debtor has an ownership interest in an account maintained at the financial
5 institution providing information under par. (a). Upon the request of the
6 department, the financial institution shall provide to the department, for each
7 debtor who matches information provided by the financial institution under par. (a),
8 the address of record, the account number and account type, and the balance of the
9 account.

10 **(5) USE OF INFORMATION BY FINANCIAL INSTITUTION; PENALTY.** A financial
11 institution participating in the financial record matching program under this
12 section, and the employees, agents, officers, and directors of the financial institution,
13 may use information received from the department under sub. (3) only for the
14 purpose of matching records and may use information provided by the department
15 in requesting additional information under sub. (4) only for the purpose of providing
16 the additional information. Neither the financial institution nor any employee,
17 agent, officer, or director of the financial institution may disclose or retain
18 information received from the department concerning debtors. Any person who
19 violates this subsection may be fined not less than \$50 nor more than \$1,000 or
20 imprisoned in the county jail for not less than 10 days or more than one year or both.

21 **(6) USE OF INFORMATION BY DEPARTMENT.** The department may use information
22 provided by a financial institution under this section only for matching records under
23 sub. (4), for administering the financial record matching program under this section,
24 and for pursuing the collection of amounts owed to the department by debtors. The

1 department may not disclose or retain information received from a financial
2 institution under this section concerning account holders who are not debtors.

3 (7) FINANCIAL INSTITUTION LIABILITY. A financial institution is not liable to any
4 person for disclosing information to the department in accordance with an
5 agreement under this section or for any other action that the financial institution
6 takes in good faith to comply with this section.

7 **SECTION 100.** 108.227 of the statutes is created to read:

8 **108.227 License denial, nonrenewal, discontinuation, suspension and**
9 **revocation based on delinquent unemployment insurance contributions.**

10 (1) DEFINITIONS. In this section:

11 (a) “Contribution” includes contributions under ss. 108.17 and 108.18, interest
12 for a nontimely payment or a fee assessed on an employer, an assessment under s.
13 108.19, any payment due for a forfeiture imposed upon an employing unit under s.
14 108.04 (11) (c), and any other penalty assessed by the department under this chapter
15 against an employing unit.

16 (b) “Credential” has the meaning given in s. 440.01 (2) (a), but does not include
17 a registration as an inactive licensee under s. 452.12 (6) (b).

18 (c) “Credentialing board” means a board, examining board or affiliated
19 credentialing board in the department of safety and professional services that grants
20 a credential.

21 (d) “Liable for delinquent contributions” means that a person has exhausted
22 all of the person’s remedies under s. 108.10 to challenge the assertion that the person
23 owes the department any contributions and the person is delinquent in the payment
24 of those contributions.

25 (e) “License” means any of the following:

- 1 1. An approval specified in s. 29.024 (2r) or a license specified in s. 169.35.
- 2 2. A license issued by the department of children and families under s. 48.66
- 3 (1) (a) to a child welfare agency, group home, shelter care facility, or child care center,
- 4 as required by s. 48.60, 48.625, 48.65, or 938.22 (7).
- 5 3. A license, certificate of approval, provisional license, conditional license,
- 6 certification, certification card, registration, permit, training permit or approval
- 7 specified in s. 50.35, 50.49 (6) (a) or (10), 51.038, 51.04, 51.42 (7) (b) 11., 51.421 (3)
- 8 (a), 51.45 (8), 146.40 (3) or (3m), 252.23 (2), 252.24 (2), 254.176, 254.20 (3), 255.08 (2)
- 9 (a), 256.15 (5) (a) or (b), (6g) (a), (7), or (8) (a) or (f) or 343.305 (6) (a) or a permit for
- 10 operation of a campground specified in s. 254.47 (1).
- 11 5. A license, as defined in s. 101.02 (20) (a).
- 12 6. A license or certificate of registration issued by the department of financial
- 13 institutions, or a division of it, under ss. 138.09, 138.12, 138.14, 217.06, 218.0101 to
- 14 218.0163, 218.02, 218.04, 218.05, 224.72, 224.725, 224.93 or under subch. IV of ch.
- 15 551.
- 16 7. A license described in s. 218.0114 (14) (a) and (g), a license described in s.
- 17 218.0114 (14) (b), (c) or (e), a license issued under s. 218.11, 218.12, 218.22, 218.32,
- 18 218.41, 343.61 or 343.62, a buyer identification card issued under s. 218.51 or a
- 19 certificate of registration issued under s. 341.51.
- 20 7m. A license issued under s. 562.05 or 563.24.
- 21 8. A license, registration or certification specified in s. 299.07 (1) (a).
- 22 9. A credential.
- 23 10. A license or permit granted by the department of public instruction.
- 24 11. A license to practice law.

1 12. A license issued under s. 628.04, 632.69 (2), or 633.14 or a temporary license
2 issued under s. 628.09.

3 13. A license issued by the government accountability board under s. 13.63 (1).

4 14. A permit under s. 170.12.

5 15. A certificate under s. 73.03 (50) or a certification under s. 73.09.

6 (f) "Licensing department" means the department of administration; the board
7 of commissioners of public lands; the department of children and families; the
8 government accountability board; the department of financial institutions; the
9 department of health services; the department of natural resources; the department
10 of public instruction; the department of revenue; the department of safety and
11 professional services; the office of the commissioner of insurance; or the department
12 of transportation.

13 (g) "Nondelinquency certificate" means a certificate that the department of
14 workforce development issues to a person and that states that the person is not liable
15 for delinquent contributions.

16 **(2) DUTIES AND POWERS OF LICENSING DEPARTMENTS.** (a) Each licensing
17 department and the supreme court, if the supreme court agrees, shall enter into a
18 memorandum of understanding with the department of workforce development
19 under sub. (4) (a) that requires the licensing department or supreme court to do all
20 of the following:

21 1. Request the department of workforce development to certify whether an
22 applicant for a license or license renewal or continuation is liable for delinquent
23 contributions. With respect to an applicant for a license granted by a credentialing
24 board, the department of safety and professional services shall make a request under

1 this subdivision. This subdivision does not apply to the department of transportation
2 with respect to licenses described in sub. (1) (e) 7.

3 2. Request the department of workforce development to certify whether a
4 license holder is liable for delinquent contributions. With respect to a holder of a
5 license granted by a credentialing board, the department of safety and professional
6 services shall make a request under this subdivision.

7 (b) Each licensing department and the supreme court, if the supreme court
8 agrees, shall do all of the following:

9 1. a. If, after a request is made under par. (a) 1. or 2., the department of
10 workforce development certifies that the license holder or applicant for a license or
11 license renewal or continuation is liable for delinquent contributions, revoke the
12 license or deny the application for the license or license renewal or continuation. The
13 department of transportation may suspend licenses described in sub. (1) (e) 7. in lieu
14 of revoking those licenses. A suspension, revocation, or denial under this subd. 1. a.
15 is not subject to administrative review or, except as provided in sub. (6), judicial
16 review. With respect to a license granted by a credentialing board, the department
17 of safety and professional services shall make a revocation or denial under this subd.
18 1. a. With respect to a license to practice law, the department of workforce
19 development shall not submit a certification under this subd. 1. a. to the supreme
20 court until after the license holder or applicant has exhausted his or her remedies
21 under subs. (5) (a) and (6) or has failed to make use of such remedies.

22 b. Mail a notice of suspension, revocation, or denial under subd. 1. a. to the
23 license holder or applicant. The notice shall include a statement of the facts that
24 warrant the suspension, revocation, or denial and a statement that the license holder
25 or applicant may, within 30 days after the date on which the notice of suspension,

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1 revocation, or denial is mailed, file a written request with the department of
2 workforce development to have the certification of contribution delinquency on
3 which the suspension, revocation, or denial is based reviewed at a hearing under sub.
4 (5) (a) and that the license holder or applicant may seek judicial review under sub.
5 (6) of an affirmation under sub. (5) (b) 2. that the person is liable for delinquent
6 contributions. With respect to a license granted by a credentialing board, the
7 department of safety and professional services shall mail a notice under this subd.
8 1. b. With respect to a license to practice law, the department of workforce
9 development shall mail a notice under this subd. 1. b. and the notice shall indicate
10 that the license holder or applicant may request a hearing under sub. (5) (a) and may
11 request judicial review under sub. (6) and that the department of workforce
12 development will submit a certificate of delinquency to suspend, revoke, or deny a
13 license to practice law to the supreme court after the license holder or applicant has
14 exhausted his or her remedies under subs. (5) (a) and (6) or has failed to make use
15 of such remedies. A notice sent to a person who holds a license to practice law or who
16 is an applicant for a license to practice law shall also indicate that the department
17 of workforce development may not submit a certificate of delinquency to the supreme
18 court if the license holder or applicant pays the delinquent contributions in full or
19 enters into an agreement with the department of workforce development to satisfy
20 the delinquency.

21 2. Except as provided in subd. 2m., if notified by the department of workforce
22 development that the department of workforce development has affirmed a
23 certification of contribution delinquency after a hearing under sub. (5) (a), affirm a
24 suspension, revocation, or denial under subd. 1. a. With respect to a license granted

1 by a credentialing board, the department of safety and professional services shall
2 make an affirmation under this subdivision.

3 2m. With respect to a license to practice law, if notified by the department of
4 workforce development that the department of workforce development has affirmed
5 a certification of contribution delinquency after any requested review under subs. (5)
6 (a) and (6), decide whether to suspend, revoke, or deny a license to practice law.

7 3. If a person submits a nondelinquency certificate issued under sub. (5) (b) 1.,
8 reinstate the license or grant the application for the license or license renewal or
9 continuation, unless there are other grounds for suspending or revoking the license
10 or for denying the application for the license or license renewal or continuation. If
11 reinstatement is required under this subdivision, a person is not required to submit
12 a new application or other material or to take a new test. No separate fee may be
13 charged for reinstatement of a license under this subdivision. With respect to a
14 license granted by a credentialing board, the department of safety and professional
15 services shall reinstate a license or grant an application under this subdivision.

16 4. If a person whose license has been suspended or revoked or whose
17 application for a license or license renewal or continuation has been denied under
18 subd. 1. a. submits a nondelinquency certificate issued under sub. (3) (a) 2., reinstate
19 the license or grant the person's application for the license or license renewal or
20 continuation, unless there are other grounds for not reinstating the license or for
21 denying the application for the license or license renewal or continuation. With
22 respect to a license granted by a credentialing board, the department of safety and
23 professional services shall reinstate a license or grant an application under this
24 subdivision.

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1 (c) 1. Each licensing department and the supreme court may require a license
2 holder or an applicant for a license or license renewal or continuation to provide the
3 following information upon request:

4 a. If the license holder or applicant is an individual and has a social security
5 number, the license holder's or applicant's social security number.

6 am. If the license holder or applicant is an individual and does not have a social
7 security number, a statement made or subscribed under oath or affirmation that the
8 license holder or applicant does not have a social security number. The form of the
9 statement shall be prescribed by the department of children and families. A license
10 issued in reliance upon a false statement submitted under this subd. 1. am. is invalid.

11 b. If the license holder or applicant is not an individual, the license holder's or
12 applicant's federal employer identification number.

13 2. A licensing department may not disclose any information received under
14 subd. 1. a. or b. to any person except to the department of workforce development for
15 the purpose of requesting certifications under par. (a) 1. or 2. in accordance with the
16 memorandum of understanding under sub. (4) and administering the
17 unemployment insurance program, to the department of revenue for the purpose of
18 requesting certifications under s. 73.0301 (2) (a) 1. or 2. in accordance with the
19 memorandum of understanding under s. 73.0301 (4) and administering state taxes,
20 and to the department of children and families for the purpose of administering s.
21 49.22.

22 **(3) DUTIES AND POWERS OF DEPARTMENT OF WORKFORCE DEVELOPMENT.** (a) The
23 department of workforce development shall do all of the following:

24 1. Enter into a memorandum of understanding with each licensing department
25 and the supreme court, if the supreme court agrees, under sub. (4) (a).

1 2. Upon the request of any applicant for issuance, renewal, continuation, or
2 reinstatement of a license whose license has been previously revoked or suspended
3 or whose application for a license or license renewal or continuation has been
4 previously denied under sub. (2) (b) 1. a., issue a nondelinquency certificate to the
5 applicant if the applicant is not liable for delinquent contributions.

6 3. Upon the request of any person whose license or certificate has been
7 previously revoked or denied under s. 102.17 (1) (ct), 103.275 (2) (bt), 103.34 (10) (d),
8 103.91 (4) (d), 103.92 (8), 104.07 (7), or 105.13 (4), reinstate the license or certificate
9 if the applicant is not liable for delinquent contributions.

10 (b) If a request for certification is made under sub. (2) (a) 1. or 2., the
11 department of workforce development may, in accordance with a memorandum of
12 understanding entered into under par. (a) 1., certify to the licensing department or
13 the supreme court that the applicant or license holder is liable for delinquent
14 contributions.

15 **(4) MEMORANDUM OF UNDERSTANDING.** (a) Each memorandum of understanding
16 shall include procedures that do all of the following:

17 1. Establish requirements for making requests under sub. (2) (a) 1. and 2.,
18 including specifying the time when a licensing department or the supreme court
19 shall make requests under sub. (2) (a) 1. and 2., and for making certifications under
20 sub. (3) (b).

21 2. Implement the requirements specified in sub. (2) (b) 3. and 4.

22 (b) The department of workforce development and the licensing department
23 shall consider all of the following factors in establishing requirements under par. (a)

24 1.:

25 1. The need to issue licenses in a timely manner.

- 1 2. The convenience of applicants.
- 2 3. The impact on collecting delinquent contributions.
- 3 4. The effects on program administration.
- 4 5. Whether a suspension, revocation, or denial under sub. (2) (b) 1. a. will have
- 5 an impact on public health, safety, or welfare or the environment.

6 **(5) HEARING.** (a) The department of workforce development shall conduct a
7 hearing requested by a license holder or applicant for a license or license renewal or
8 continuation under sub. (2) (b) 1. b., or as requested under s. 102.17 (1) (ct), 103.275
9 (2) (bt), 103.34 (10) (d), 103.91 (4) (d), 103.92 (8), 104.07 (7), or 105.13 (4), to review
10 a certification or determination of contribution delinquency that is the basis of a
11 denial, suspension, or revocation of a license or certificate in accordance with this
12 section or an action taken under s. 102.17 (1) (ct), 103.275 (2) (bt), 103.34 (10) (d),
13 103.91 (4) (d), 103.92 (8), 104.07 (7), or 105.13 (4). A hearing under this paragraph
14 is limited to questions of mistaken identity of the license or certificate holder or
15 applicant and of prior payment of the contributions that the department of workforce
16 development certified or determined the license or certificate holder or applicant
17 owes the department. At a hearing under this paragraph, any statement filed by the
18 department of workforce development, the licensing department, or the supreme
19 court, if the supreme court agrees, may be admitted into evidence and is prima facie
20 evidence of the facts that it contains. Notwithstanding ch. 227, a person entitled to
21 a hearing under this paragraph is not entitled to any other notice, hearing, or review,
22 except as provided in sub. (6).

23 (b) After a hearing conducted under par. (a) or, in the case of a determination
24 related to a license to practice law, after a hearing under par. (a) or, if the hearing is

1 appealed, after judicial review under sub. (6), the department of workforce
2 development shall do one of the following:

3 1. Issue a nondelinquency certificate to a license holder or an applicant for a
4 license or license renewal or continuation if the department determines that the
5 license holder or applicant is not liable for delinquent contributions. For a hearing
6 requested in response to an action taken under s. 102.17 (1) (ct), 103.275 (2) (bt),
7 103.34 (10) (d), 103.91 (4) (d), 103.92 (8), 104.07 (7), or 105.13 (4), the department
8 shall grant a license or certificate or reinstate a license or certificate if the
9 department determines that the applicant for or the holder of the license or
10 certificate is not liable for delinquent contributions, unless there are other grounds
11 for denying the application or revoking the license or certificate.

12 2. Provide notice that the department of workforce development has affirmed
13 its certification of contribution delinquency to a license holder; to an applicant for a
14 license, a license renewal, or a license continuation; and to the licensing department
15 or the supreme court, if the supreme court agrees. For a hearing requested in
16 response to an action taken under s. 102.17 (1) (ct), 103.275 (2) (bt), 103.34 (10) (d),
17 103.91 (4) (d), 103.92 (8), 104.07 (7), or 105.13 (4), the department of workforce
18 development shall provide notice to the license or certificate holder or applicant that
19 the department of workforce development has affirmed its determination of
20 contribution delinquency.

21 **(6) JUDICIAL REVIEW.** A license holder or applicant may seek judicial review
22 under ss. 227.52 to 227.60 of an affirmation under sub. (5) (b) 2. that the person is
23 liable for delinquent contributions, except that the review shall be in the circuit court
24 for Dane County.

25 **SECTION 101.** 115.31 (6m) of the statutes is amended to read:

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1 115.31 **(6m)** The department of public instruction shall, without a hearing,
2 revoke a license or permit granted by the department of public instruction if the
3 department of revenue certifies under s. 73.0301 that the licensee or permit holder
4 is liable for delinquent taxes or if the department of workforce development certifies
5 under s. 108.227 that the licensee or permit holder is liable for delinquent
6 unemployment insurance contributions.

7 **SECTION 102.** 118.19 (1m) (a) of the statutes is amended to read:

8 118.19 **(1m)** (a) The department of public instruction may not issue or renew
9 a license or permit or revalidate a license that has no expiration date unless the
10 applicant provides the department of public instruction with his or her social
11 security number. The department of public instruction may not disclose the social
12 security number except to the department of revenue for the sole purpose of
13 requesting certifications under s. 73.0301 and to the department of workforce
14 development for the sole purpose of requesting certifications under s. 108.227.

15 **SECTION 103.** 118.19 (1m) (b) of the statutes is amended to read:

16 118.19 **(1m)** (b) The department of public instruction may not issue or renew
17 a license or permit or revalidate a license that has no expiration date if the
18 department of revenue certifies under s. 73.0301 that the applicant, licensee, or
19 permit holder is liable for delinquent taxes or if the department of workforce
20 development certifies under s. 108.227 that the applicant, licensee, or permit holder
21 is liable for delinquent unemployment insurance contributions.

22 **SECTION 104.** 138.09 (1m) (b) 2. a. of the statutes is amended to read:

23 138.09 **(1m)** (b) 2. a. The division may disclose information under subd. 1. to
24 the department of revenue for the sole purpose of requesting certifications under s.

1 73.0301 and to the department of workforce development for the sole purpose of
2 requesting certifications under s. 108.227.

3 **SECTION 105.** 138.09 (3) (am) 2. of the statutes is amended to read:

4 138.09 (3) (am) 2. The department of revenue certifies under s. 73.0301 that
5 the applicant is liable for delinquent taxes or the department of workforce
6 development certifies under s. 108.227 that the applicant is liable for delinquent
7 unemployment insurance contributions.

8 **SECTION 106.** 138.09 (4) (c) of the statutes is amended to read:

9 138.09 (4) (c) The division shall revoke a license under this section if the
10 department of revenue certifies that the licensee is liable for delinquent taxes under
11 s. 73.0301 or if the department of workforce development certifies that the licensee
12 is liable for delinquent unemployment insurance contributions under s. 108.227. A
13 licensee whose license is revoked under this paragraph for delinquent taxes or
14 unemployment insurance contributions is entitled to a hearing under s. 73.0301 (5)
15 (a) or 108.227 (5) (a), whichever is applicable, but is not entitled to a hearing under
16 par. (a).

17 **SECTION 107.** 138.12 (3) (d) 2. a. of the statutes is amended to read:

18 138.12 (3) (d) 2. a. The division may disclose information under subd. 1. to the
19 department of revenue for the sole purpose of requesting certifications under s.
20 73.0301 and to the department of workforce development for the sole purpose of
21 requesting certifications under s. 108.227.

22 **SECTION 108.** 138.12 (4) (a) 1m. of the statutes is created to read:

23 138.12 (4) (a) 1m. An applicant whose application is denied under par. (b) 5m.
24 is entitled to a hearing under s. 108.227 (5) (a) but is not entitled to a hearing under
25 this paragraph.

1 **SECTION 109.** 138.12 (4) (b) 5m. of the statutes is created to read:

2 138.12 (4) (b) 5m. Has not been certified by the department of workforce
3 development under s. 108.227 as being liable for delinquent unemployment
4 insurance contributions.

5 **SECTION 110.** 138.12 (5) (am) 1. b. of the statutes is amended to read:

6 138.12 (5) (am) 1. b. The department of revenue has certified under s. 73.0301
7 that the applicant is liable for delinquent taxes under s. 73.0301 or the department
8 of workforce development has certified under s. 108.227 that the applicant is liable
9 for delinquent unemployment insurance contributions under s. 108.227. An
10 applicant whose renewal application is denied under this subd. 1. b. is entitled to a
11 hearing under s. 73.0301 (5) (a) or 108.227 (5) (a) but is not entitled to a hearing under
12 par. (b).

13 **SECTION 111.** 138.12 (5) (am) 3. of the statutes is amended to read:

14 138.12 (5) (am) 3. The division shall revoke the license of any insurance
15 premium finance company if the department of revenue has certified under s.
16 73.0301 that the licensee is liable for delinquent taxes ~~under s. 73.0301~~ or if the
17 department of workforce development has certified under s. 108.227 that the
18 licensee is liable for delinquent unemployment insurance contributions. A licensee
19 whose license is revoked under this subdivision for delinquent taxes or
20 unemployment insurance contributions is entitled to a hearing under s. 73.0301 (5)
21 (a) or 108.227 (5) (a), whichever is applicable, but is not entitled to a hearing under
22 par. (b).

23 **SECTION 112.** 138.14 (4) (a) 2. a. of the statutes is amended to read:

24 138.14 (4) (a) 2. a. The division may disclose information under subd. 1. a. or
25 b. to the department of revenue for the sole purpose of requesting certifications under

1 s. 73.0301 and to the department of workforce development for the sole purpose of
2 requesting certifications under s. 108.227.

3 **SECTION 113.** 138.14 (5) (b) 2m. of the statutes is created to read:

4 138.14 (5) (b) 2m. The department of workforce development certifies under s.
5 108.227 that the applicant is liable for delinquent unemployment insurance
6 contributions.

7 **SECTION 114.** 138.14 (9) (cm) of the statutes is created to read:

8 138.14 (9) (cm) The division shall revoke a license issued under this section if
9 the department of workforce development certifies under s. 108.227 that the licensee
10 is liable for delinquent unemployment insurance contributions. A licensee whose
11 license is revoked under this paragraph for delinquent unemployment insurance
12 contributions is entitled to a notice under s. 108.227 (2) (b) 1. b. and a hearing under
13 s. 108.227 (5) (a) but is not entitled to any other notice or hearing under this section.

14 **SECTION 115.** 138.14 (9) (d) of the statutes is amended to read:

15 138.14 (9) (d) Except as provided in pars. (b) ~~and (e)~~ to (cm), no license shall be
16 revoked or suspended except after a hearing under this section. A complaint stating
17 the grounds for suspension or revocation together with a notice of hearing shall be
18 delivered to the licensee at least 5 days in advance of the hearing. In the event the
19 licensee cannot be found, complaint and notice of hearing may be left at the place of
20 business stated in the license, which shall be considered the equivalent of delivering
21 the notice of hearing and complaint to the licensee.

22 **SECTION 116.** 146.40 (4d) (b) of the statutes is amended to read:

23 146.40 (4d) (b) The department may not disclose any information received
24 under par. (a) to any person except to the department of revenue for the sole purpose

1 of requesting certifications under s. 73.0301 and to the department of workforce
2 development for the sole purpose of requesting certifications under s. 108.227.

3 **SECTION 117.** 146.40 (4d) (d) of the statutes is amended to read:

4 146.40 (4d) (d) The department shall deny an application for the issuance of
5 an approval specified in par. (a) or shall revoke an approval if the department of
6 revenue certifies under s. 73.0301 that the applicant for or holder of approval is liable
7 for delinquent taxes or if the department of workforce development certifies under
8 s. 108.227 that the applicant for or holder of approval is liable for delinquent
9 unemployment insurance contributions.

10 **SECTION 118.** 146.40 (4d) (e) of the statutes is amended to read:

11 146.40 (4d) (e) An action taken under par. (c) or (d) is subject to review only as
12 provided under s. 73.0301 (2) (b) and (5) or s. 108.227 (5) and (6), whichever is
13 applicable.

14 **SECTION 119.** 169.35 (title) of the statutes is amended to read:

15 **169.35 (title) Denial and revocation of licenses based on tax**
16 **delinquency delinquent taxes or unemployment insurance contributions.**

17 **SECTION 120.** 169.35 (2) of the statutes is amended to read:

18 169.35 (2) DISCLOSURE OF NUMBERS. The department of natural resources may
19 not disclose any information received under sub. (1) to any person except to the
20 department of revenue for the sole purpose of making certifications required under
21 s. 73.0301 and to the department of workforce development for the sole purpose of
22 making certifications required under s. 108.227.

23 **SECTION 121.** 169.35 (3) of the statutes is amended to read:

24 169.35 (3) DENIAL AND REVOCATION. The department of natural resources shall
25 deny an application to issue or renew, or shall revoke if already issued, a license

1 specified in sub. (1) if the applicant for or the holder of the license fails to provide the
2 information required under sub. (1) ~~or~~, if the department of revenue certifies that the
3 applicant or license holder is liable for delinquent taxes under s. 73.0301, or if the
4 department of workforce development certifies that the applicant or license holder
5 is liable for delinquent unemployment insurance contributions under s. 108.227.

6 **SECTION 122.** 170.12 (3m) (b) 1. of the statutes is amended to read:

7 170.12 (3m) (b) 1. The board may disclose information under par. (a) 1. or 2.
8 to the department of revenue for the sole purpose of requesting certifications under
9 s. 73.0301 and to the department of workforce development for the sole purpose of
10 requesting certifications under s. 108.227.

11 **SECTION 123.** 170.12 (8) (b) 1. bm. of the statutes is created to read:

12 170.12 (8) (b) 1. bm. The department of workforce development has certified
13 under s. 108.227 that the applicant is liable for delinquent unemployment insurance
14 contributions under s. 108.227. An applicant whose renewal application is denied
15 under this subd. 1. bm. is entitled to a hearing under s. 108.227 (5) (a) but is not
16 entitled to any other hearing under this section.

17 **SECTION 124.** 170.12 (8) (b) 4. of the statutes is created to read:

18 170.12 (8) (b) 4. The board shall revoke a permit issued under this section if
19 the department of workforce development has certified under s. 108.227 that the
20 permit holder is liable for delinquent unemployment insurance contributions under
21 s. 108.227. A permit holder whose permit is revoked under this subdivision for
22 delinquent unemployment insurance contributions is entitled to a hearing under s.
23 108.227 (5) (a) but is not entitled to any other hearing under this section.

24 **SECTION 125.** 217.05 (1m) (b) 1. of the statutes is amended to read:

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1 217.05 **(1m)** (b) 1. The division may disclose information under par. (a) to the
2 department of revenue for the sole purpose of requesting certifications under s.
3 73.0301 and to the department of workforce development for the sole purpose of
4 requesting certifications under s. 108.227.

5 **SECTION 126.** 217.06 (5m) of the statutes is created to read:

6 217.06 **(5m)** The applicant has not been certified under s. 108.227 by the
7 department of workforce development to be liable for delinquent unemployment
8 insurance contributions.

9 **SECTION 127.** 217.09 (1t) of the statutes is created to read:

10 217.09 **(1t)** The division shall revoke any license issued under this chapter if
11 the department of workforce development certifies under s. 108.227 that the licensee
12 is liable for delinquent unemployment insurance contributions. A licensee whose
13 license is revoked under this subsection for delinquent unemployment insurance
14 contributions is entitled to a notice under s. 108.227 (2) (b) 1. b. and hearing under
15 s. 108.227 (5) (a) but is not entitled to any other notice or hearing under this chapter.

16 **SECTION 128.** 217.09 (4) of the statutes is amended to read:

17 217.09 **(4)** The division shall revoke or suspend only the authorization to
18 operate at the location with respect to which grounds for revocation or suspension
19 apply, but if the division finds that such grounds for revocation or suspension apply
20 to more than one location operated by such licensee, then the division shall revoke
21 or suspend all of the authorizations of the licensee to which such grounds apply.
22 Suspensions under sub. (1m) and revocations under sub. (1r) or (1t) shall suspend
23 or revoke the authorization to operate at all locations operated by the licensee.

24 **SECTION 129.** 217.09 (6) of the statutes is amended to read:

1 217.09 (6) Except for a license revoked under sub. (1r) or (1t), the division may
2 on its own motion issue a new license when a license has been revoked.

3 **SECTION 130.** 218.0114 (21e) (a) of the statutes is amended to read:

4 218.0114 (21e) (a) In addition to any other information required under this
5 section and except as provided in par. (c), an application by an individual for the
6 issuance or renewal of a license described in sub. (14) shall include the individual's
7 social security number and an application by a person who is not an individual for
8 the issuance or renewal of a license described in sub. (14) (a), (b), (c) or (e) shall
9 include the person's federal employer identification number. The licensor may not
10 disclose any information received under this paragraph to any person except the
11 department of children and families for purposes of administering s. 49.22 ~~or~~, the
12 department of revenue for the sole purpose of requesting certifications under s.
13 73.0301, and the department of workforce development for the sole purpose of
14 requesting certifications under s. 108.227.

15 **SECTION 131.** 218.0114 (21g) (b) 1. of the statutes is amended to read:

16 218.0114 (21g) (b) 1. The licensor may disclose information under par. (a) to
17 the department of revenue for the sole purpose of requesting certifications under s.
18 73.0301 and to the department of workforce development for the sole purpose of
19 requesting certifications under s. 108.227.

20 **SECTION 132.** 218.0116 (1g) (b) of the statutes is amended to read:

21 218.0116 (1g) (b) A license described in s. 218.0114 (14) (a), (b), (c) or (e) shall
22 be suspended or revoked if the department of revenue certifies under s. 73.0301 that
23 the applicant or licensee is liable for delinquent taxes or if the department of
24 workforce development certifies under s. 108.227 that the applicant or licensee is
25 liable for delinquent unemployment insurance contributions.

SECTION 133

1 **SECTION 133.** 218.0116 (1m) (a) 2m. of the statutes is created to read:

2 218.0116 **(1m)** (a) 2m. The department of workforce development certifies
3 under s. 108.227 that the applicant is liable for delinquent unemployment insurance
4 contributions. An applicant whose license is denied under this subdivision for
5 delinquent unemployment insurance contributions is entitled to a notice under s.
6 108.227 (2) (b) 1. b. and hearing under s. 108.227 (5) (a) but is not entitled to any other
7 notice or hearing under this section.

8 **SECTION 134.** 218.0116 (1m) (d) of the statutes is created to read:

9 218.0116 **(1m)** (d) A license described in s. 218.0114 (16) shall be revoked if the
10 department of workforce development certifies under s. 108.227 that the licensee is
11 liable for delinquent unemployment insurance contributions. A licensee whose
12 license is revoked under this paragraph for delinquent unemployment insurance
13 contributions is entitled to a notice under s. 108.227 (2) (b) 1. b. and hearing under
14 s. 108.227 (5) (a) but is not entitled to any other notice or hearing under this section.

15 **SECTION 135.** 218.02 (2) (a) 2. a. of the statutes is amended to read:

16 218.02 **(2)** (a) 2. a. The division may disclose information under subd. 1. to the
17 department of revenue for the sole purpose of requesting certifications under s.
18 73.0301 and to the department of workforce development for the sole purpose of
19 requesting certifications under s. 108.227.

20 **SECTION 136.** 218.02 (3) (dm) of the statutes is created to read:

21 218.02 **(3)** (dm) That the applicant has not been certified under s. 108.227 by
22 the department of workforce development as being liable for delinquent
23 unemployment insurance contributions.

24 **SECTION 137.** 218.02 (6) (d) of the statutes is created to read:

1 218.02 (6) (d) In accordance with s. 108.227, the division shall revoke a license
2 if the department of workforce development has certified under s. 108.227 that the
3 licensee is liable for delinquent unemployment insurance contributions.

4 **SECTION 138.** 218.02 (9) (a) 1m. of the statutes is created to read:

5 218.02 (9) (a) 1m. Applications for licenses that are denied, or licenses that are
6 revoked, because the department of workforce development has certified under s.
7 108.227 that the applicant or licensee is liable for delinquent unemployment
8 insurance contributions.

9 **SECTION 139.** 218.04 (3) (a) 2. a. of the statutes is amended to read:

10 218.04 (3) (a) 2. a. The division may disclose information under subd. 1. to the
11 department of revenue for the sole purpose of requesting certifications under s.
12 73.0301 and to the department of workforce development for the sole purpose of
13 requesting certifications under s. 108.227.

14 **SECTION 140.** 218.04 (4) (am) 2m. of the statutes is created to read:

15 218.04 (4) (am) 2m. The department of workforce development certifies under
16 s. 108.227 that the applicant is liable for delinquent unemployment insurance
17 contributions. An applicant for whom a license is not issued or renewed under this
18 subdivision for delinquent unemployment insurance contributions is entitled to a
19 notice under s. 108.227 (2) (b) 1. b. and hearing under s. 108.227 (5) (a) but is not
20 entitled to any other notice or hearing under this section.

21 **SECTION 141.** 218.04 (5) (at) of the statutes is created to read:

22 218.04 (5) (at) The division shall revoke a license issued under this section if
23 the department of workforce development certifies under s. 108.227 that the licensee
24 is liable for delinquent unemployment insurance contributions. A licensee whose
25 license is revoked under this paragraph for delinquent unemployment insurance

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1 contributions is entitled to a notice under s. 108.227 (2) (b) 1. b. and a hearing under
2 s. 108.227 (5) (a) but is not entitled to any other notice or hearing under this section.

3 **SECTION 142.** 218.04 (5) (b) of the statutes is amended to read:

4 218.04 (5) (b) Except as provided in pars. (am) ~~and (ar)~~ to (at), no license shall
5 be revoked or suspended except after a hearing under this section. A complaint
6 stating the grounds for suspension or revocation together with a notice of hearing
7 shall be delivered to the licensee at least 5 days in advance of the hearing. In the
8 event the licensee cannot be found, complaint and notice of hearing may be left at the
9 place of business stated in the license and this shall be deemed the equivalent of
10 delivering the notice of hearing and complaint to the licensee.

11 **SECTION 143.** 218.05 (3) (am) 2. a. of the statutes is amended to read:

12 218.05 (3) (am) 2. a. The division may disclose information under subd. 1. to
13 the department of revenue for the sole purpose of requesting certifications under s.
14 73.0301 and to the department of workforce development for the sole purpose of
15 requesting certifications under s. 108.227.

16 **SECTION 144.** 218.05 (4) (c) 2m. of the statutes is created to read:

17 218.05 (4) (c) 2m. The department of workforce development certifies under s.
18 108.227 that the applicant is liable for delinquent unemployment insurance
19 contributions. An applicant whose application is denied under this subdivision for
20 delinquent unemployment insurance contributions is entitled to a notice under s.
21 108.227 (2) (b) 1. b. and hearing under s. 108.227 (5) (a) but is not entitled to any other
22 notice or hearing under this section.

23 **SECTION 145.** 218.05 (11) (bm) of the statutes is created to read:

24 218.05 (11) (bm) The department of workforce development certifies under s.
25 108.227 that the renewal applicant is liable for delinquent unemployment insurance

1 contributions. An applicant whose application is not renewed under this paragraph
2 for delinquent unemployment insurance contributions is entitled to a notice under
3 s. 108.227 (2) (b) 1. b. and hearing under s. 108.227 (5) (a) but is not entitled to any
4 other notice or hearing under this section.

5 **SECTION 146.** 218.05 (12) (at) of the statutes is created to read:

6 218.05 (12) (at) The division shall revoke a license under this section if the
7 department of workforce development certifies under s. 108.227 that the licensee is
8 liable for delinquent unemployment insurance contributions. A licensee whose
9 license is revoked under this paragraph for delinquent unemployment insurance
10 contributions is entitled to a notice under s. 108.227 (2) (b) 1. b. and a hearing under
11 s. 108.227 (5) (a) but is not entitled to any other notice or hearing under this section.

12 **SECTION 147.** 218.05 (12) (b) of the statutes is amended to read:

13 218.05 (12) (b) The division may revoke only the particular license with respect
14 to which grounds for revocation may occur or exist, or if the division shall find that
15 such grounds for revocation are of general application to all offices or to more than
16 one office operated by such licensee, the division may revoke all of the licenses issued
17 to such licensee or such number of licenses to which such grounds apply. A revocation
18 under pars. (am) ~~and (ar)~~ to (at) applies to all of the licenses issued to the licensee.

19 **SECTION 148.** 218.05 (12) (e) of the statutes is amended to read:

20 218.05 (12) (e) Except as provided under pars. (am) ~~and (ar)~~ to (at), no license
21 shall be revoked until the licensee has had notice of a hearing thereon and an
22 opportunity to be heard. When any license is so revoked, the division shall within
23 20 days thereafter, prepare and keep on file with the division, a written order or
24 decision of revocation which shall contain the division's findings with respect thereto
25 and the reasons supporting the revocation and shall send by mail a copy thereof to

1 the licensee at the address set forth in the license within 5 days after the filing with
2 the division of such order, finding or decision.

3 **SECTION 149.** 218.11 (2) (am) 3. of the statutes is amended to read:

4 218.11 (2) (am) 3. The department may not disclose any information received
5 under subd. 1. to any person except to the department of children and families for
6 purposes of administering s. 49.22 or, to the department of revenue for the sole
7 purpose of requesting certifications under s. 73.0301, and to the department of
8 workforce development for the sole purpose of requesting certifications under s.
9 108.227.

10 **SECTION 150.** 218.11 (6m) (c) of the statutes is created to read:

11 218.11 (6m) (c) The licensor shall suspend or revoke a license if the department
12 of workforce development certifies under s. 108.227 that the licensee is liable for
13 delinquent unemployment insurance contributions. A licensee whose license is
14 suspended or revoked under this paragraph for delinquent unemployment insurance
15 contributions is entitled to a notice under s. 108.227 (2) (b) 1. b. and a hearing under
16 s. 108.227 (5) (a) but is not entitled to any other notice or hearing under this section.

17 **SECTION 151.** 218.12 (2) (am) 2. of the statutes is amended to read:

18 218.12 (2) (am) 2. The department may not disclose a social security number
19 obtained under par. (a) to any person except to the department of children and
20 families for the sole purpose of administering s. 49.22 or, to the department of
21 revenue for the sole purpose of requesting certifications under s. 73.0301, and to the
22 department of workforce development for the sole purpose of requesting
23 certifications under s. 108.227.

24 **SECTION 152.** 218.12 (3m) (c) of the statutes is created to read:

1 218.12 **(3m)** (c) The licensor shall suspend or revoke a license if the department
2 of workforce development certifies under s. 108.227 that the licensee is liable for
3 delinquent unemployment insurance contributions. A licensee whose license is
4 suspended or revoked under this paragraph for delinquent unemployment insurance
5 contributions is entitled to a notice under s. 108.227 (2) (b) 1. b. and a hearing under
6 s. 108.227 (5) (a) but is not entitled to any other notice or hearing under this section.

7 **SECTION 153.** 218.21 (2m) (b) of the statutes is amended to read:

8 218.21 **(2m)** (b) The department of transportation may not disclose any
9 information received under sub. (2) (ag) or (am) to any person except to the
10 department of children and families for purposes of administering s. 49.22 ~~or~~ the
11 department of revenue for the sole purpose of requesting certifications under s.
12 73.0301, and the department of workforce development for the sole purpose of
13 requesting certifications under s. 108.227.

14 **SECTION 154.** 218.22 (3m) (c) of the statutes is created to read:

15 218.22 **(3m)** (c) The department of transportation shall suspend or revoke a
16 license if the department of workforce development certifies under s. 108.227 that
17 the licensee is liable for delinquent unemployment insurance contributions. A
18 licensee whose license is suspended or revoked under this paragraph for delinquent
19 unemployment insurance contributions is entitled to a notice under s. 108.227 (2) (b)
20 1. b. and a hearing under s. 108.227 (5) (a) but is not entitled to any other notice or
21 hearing under this section.

22 **SECTION 155.** 218.31 (1m) (b) of the statutes is amended to read:

23 218.31 **(1m)** (b) The department of transportation may not disclose any
24 information received under sub. (1) (ag) or (am) to any person except to the
25 department of children and families for purposes of administering s. 49.22 ~~or~~ the

1 department of revenue for the sole purpose of requesting certifications under s.
2 73.0301, and the department of workforce development for the sole purpose of
3 requesting certifications under s. 108.227.

4 **SECTION 156.** 218.32 (3m) (c) of the statutes is created to read:

5 218.32 **(3m)** (c) The department of transportation shall suspend or revoke a
6 license if the department of workforce development certifies under s. 108.227 that
7 the licensee is liable for delinquent unemployment insurance contributions. A
8 licensee whose license is suspended or revoked under this paragraph for delinquent
9 unemployment insurance contributions is entitled to a notice under s. 108.227 (2) (b)
10 1. b. and a hearing under s. 108.227 (5) (a) but is not entitled to any other notice or
11 hearing under this section.

12 **SECTION 157.** 218.41 (2) (am) 2. of the statutes is amended to read:

13 218.41 **(2)** (am) 2. The department of transportation may not disclose any
14 information received under subd. 1. a. or b. to any person except to the department
15 of children and families for the sole purpose of administering s. 49.22 or, the
16 department of revenue for the sole purpose of requesting certifications under s.
17 73.0301, and the department of workforce development for the sole purpose of
18 requesting certifications under s. 108.227.

19 **SECTION 158.** 218.41 (3m) (b) 3. of the statutes is created to read:

20 218.41 **(3m)** (b) 3. A license shall be suspended or revoked if the department
21 of workforce development certifies under s. 108.227 that the licensee is liable for
22 delinquent unemployment insurance contributions. A licensee whose license is
23 suspended or revoked under this subdivision for delinquent unemployment
24 insurance contributions is entitled to a notice under s. 108.227 (2) (b) 1. b. and

1 hearing under s. 108.227 (5) (a) but is not entitled to any other notice or hearing
2 under this section.

3 **SECTION 159.** 218.51 (3) (am) 2. of the statutes is amended to read:

4 218.51 (3) (am) 2. The department of transportation may not disclose any
5 information received under subd. 1. a. or b. to any person except to the department
6 of children and families for the sole purpose of administering s. 49.22 or, the
7 department of revenue for the sole purpose of requesting certifications under s.
8 73.0301, and the department of workforce development for the sole purpose of
9 requesting certifications under s. 108.227.

10 **SECTION 160.** 218.51 (4m) (b) 3. of the statutes is created to read:

11 218.51 (4m) (b) 3. A buyer identification card shall be suspended or revoked
12 if the department of workforce development certifies under s. 108.227 that the
13 cardholder is liable for delinquent unemployment insurance contributions. A
14 cardholder whose buyer identification card is suspended or revoked under this
15 subdivision for delinquent unemployment insurance contributions is entitled to a
16 notice under s. 108.227 (2) (b) 1. b. and hearing under s. 108.227 (5) (a) but is not
17 entitled to any other notice or hearing under this section.

18 **SECTION 161.** 224.44 of the statutes is created to read:

19 **224.44 Disclosure of financial records for collection of unemployment**
20 **insurance debt. (1) DEFINITIONS.** In this section:

21 (a) "Financial institution" has the meaning given in 12 USC 3401 (1).

22 (b) "Financial record" has the meaning given in 12 USC 3401 (2).

23 **(2) FINANCIAL RECORD MATCHING AGREEMENTS.** A financial institution is required
24 to enter into an agreement with the department of workforce development under s.
25 108.223.

1 **(3) LIMITED LIABILITY.** A financial institution is not liable for any of the
2 following:

3 (a) Disclosing a financial record of an individual or other information to the
4 department of workforce development in accordance with an agreement, and its
5 participation in the program, under s. 108.223.

6 (b) Any other action taken in good faith to comply with s. 108.223.

7 **SECTION 162.** 224.72 (2) (c) 2. a. of the statutes is amended to read:

8 224.72 (2) (c) 2. a. The department may disclose information under subd. 1. to
9 the department of revenue for the sole purpose of requesting certifications under s.
10 73.0301 and to the department of workforce development for the sole purpose of
11 requesting certifications under s. 108.227.

12 **SECTION 163.** 224.72 (7m) (bm) of the statutes is created to read:

13 224.72 (7m) (bm) The department of workforce development has certified
14 under s. 108.227 that the applicant is liable for delinquent unemployment insurance
15 contributions. An applicant whose application for issuance or renewal of a license
16 is denied under this paragraph for delinquent unemployment insurance
17 contributions is entitled to a notice under s. 108.227 (2) (b) 1. b. and hearing under
18 s. 108.227 (5) (a) but is not entitled to any other notice or hearing under this section.

19 **SECTION 164.** 224.725 (2) (b) 1. a. of the statutes is amended to read:

20 224.725 (2) (b) 1. a. The division may disclose the social security number to the
21 department of revenue for the sole purpose of requesting certifications under s.
22 73.0301 and to the department of workforce development for the sole purpose of
23 requesting certifications under s. 108.227.

24 **SECTION 165.** 224.725 (6) (bm) of the statutes is created to read: