

1 (b) This subsection does not apply with respect to a claimant who is exempt
2 from any of the requirements in sub. (2) (a) 2. or 3. in a given week.

3 **SECTION 74.** 108.05 (1) (n) to (p) of the statutes are repealed.

4 **SECTION 75.** 108.05 (1) (q) (intro.) of the statutes is amended to read:

5 108.05 (1) (q) (intro.) Each eligible employee shall be paid benefits for each
6 week of total unemployment that commences on or after January 4, 2009, and before
7 January 5, 2014, at the weekly benefit rate specified in this paragraph. Unless sub.
8 (1m) applies, the weekly benefit rate shall equal 4 percent of the employee's base
9 period wages that were paid during that quarter of the employee's base period in
10 which the employee was paid the highest total wages, rounded down to the nearest
11 whole dollar, except that, if that amount is less than the minimum amount shown
12 in the following schedule, no benefits are payable to the employee and, if that amount
13 is more than the maximum amount shown in the following schedule, the employee's
14 weekly benefit rate shall be the maximum amount shown in the following schedule
15 and except that, if the employee's benefits are exhausted during any week under s.
16 108.06 (1), the employee shall be paid the remaining amount of benefits payable to
17 the employee in lieu of the amount shown in the following schedule: [See Figure
18 108.05 (1) (q) following]

19 **SECTION 76.** 108.05 (1) (q) (intro.) of the statutes, as affected by 2013 Wisconsin
20 Acts (Assembly Bill 15) and (this act), is repealed and recreated to read:

21 108.05 (1) (q) (intro.) Except as provided in s. 108.062 (6) (a), each eligible
22 employee shall be paid benefits for each week of total unemployment that
23 commences on or after January 4, 2009, and before January 5, 2014, at the weekly
24 benefit rate specified in this paragraph. Unless sub. (1m) applies, the weekly benefit
25 rate shall equal 4 percent of the employee's base period wages that were paid during

1 that quarter of the employee's base period in which the employee was paid the
2 highest total wages, rounded down to the nearest whole dollar, except that, if that
3 amount is less than the minimum amount shown in the following schedule, no
4 benefits are payable to the employee and, if that amount is more than the maximum
5 amount shown in the following schedule, the employee's weekly benefit rate shall be
6 the maximum amount shown in the following schedule and except that, if the
7 employee's benefits are exhausted during any week under s. 108.06 (1), the employee
8 shall be paid the remaining amount of benefits payable to the employee in lieu of the
9 amount shown in the following schedule: [See Figure 108.05 (1) (q) following]

10 **SECTION 77.** 108.05 (1) (r) of the statutes is created to read:

11 108.05 (1) (r) Each eligible employee shall be paid benefits for each week of total
12 unemployment that commences on or after January 5, 2014, at the weekly benefit
13 rate specified in this paragraph. Unless sub. (1m) applies, the weekly benefit rate
14 shall equal 4 percent of the employee's base period wages that were paid during that
15 quarter of the employee's base period in which the employee was paid the highest
16 total wages, rounded down to the nearest whole dollar, except that, if that amount
17 is less than the minimum amount shown in the following schedule, no benefits are
18 payable to the employee and, if that amount is more than the maximum amount
19 shown in the following schedule, the employee's weekly benefit rate shall be the
20 maximum amount shown in the following schedule and except that, if the employee's
21 benefits are exhausted during any week under s. 108.06 (1), the employee shall be
22 paid the remaining amount of benefits payable to the employee in lieu of the amount
23 shown in the following schedule: [See Figure 108.05 (1) (r) following]

Figure 108.05 (1) (r):

Line	Highest Quarterly Wages Paid		Weekly Benefit Rate
1.	Under	\$1,375.00	\$ 0
2.	1,375.00	to 1,399.99	55
3.	1,400.00	to 1,424.99	56
4.	1,425.00	to 1,449.99	57
5.	1,450.00	to 1,474.99	58
6.	1,475.00	to 1,499.99	59
7.	1,500.00	to 1,524.99	60
8.	1,525.00	to 1,549.99	61
9.	1,550.00	to 1,574.99	62
10.	1,575.00	to 1,599.99	63
11.	1,600.00	to 1,624.99	64
12.	1,625.00	to 1,649.99	65
13.	1,650.00	to 1,674.99	66
14.	1,675.00	to 1,699.99	67
15.	1,700.00	to 1,724.99	68
16.	1,725.00	to 1,749.99	69
17.	1,750.00	to 1,774.99	70
18.	1,775.00	to 1,799.99	71
19.	1,800.00	to 1,824.99	72
20.	1,825.00	to 1,849.99	73

21.	.....	1,850.00	to	1,874.99	.....	74
22.	.....	1,875.00	to	1,899.99	.....	75
23.	.....	1,900.00	to	1,924.99	.....	76
24.	.....	1,925.00	to	1,949.99	.....	77
25.	.....	1,950.00	to	1,974.99	.....	78
26.	.....	1,975.00	to	1,999.99	.....	79
27.	.....	2,000.00	to	2,024.99	.....	80
28.	.....	2,025.00	to	2,049.99	.....	81
29.	.....	2,050.00	to	2,074.99	.....	82
30.	.....	2,075.00	to	2,099.99	.....	83
31.	.....	2,100.00	to	2,124.99	.....	84
32.	.....	2,125.00	to	2,149.99	.....	85
33.	.....	2,150.00	to	2,174.99	.....	86
34.	.....	2,175.00	to	2,199.99	.....	87
35.	.....	2,200.00	to	2,224.99	.....	88
36.	.....	2,225.00	to	2,249.99	.....	89
37.	.....	2,250.00	to	2,274.99	.....	90
38.	.....	2,275.00	to	2,299.99	.....	91
39.	.....	2,300.00	to	2,324.99	.....	92
40.	.....	2,325.00	to	2,349.99	.....	93
41.	.....	2,350.00	to	2,374.99	.....	94
42.	.....	2,375.00	to	2,399.99	.....	95
43.	.....	2,400.00	to	2,424.99	.....	96
44.	.....	2,425.00	to	2,449.99	.....	97

45.	.....	2,450.00	to	2,474.99	.....	98
46.	.....	2,475.00	to	2,499.99	.....	99
47.	.....	2,500.00	to	2,524.99	.....	100
48.	.....	2,525.00	to	2,549.99	.....	101
49.	.....	2,550.00	to	2,574.99	.....	102
50.	.....	2,575.00	to	2,599.99	.....	103
51.	.....	2,600.00	to	2,624.99	.....	104
52.	.....	2,625.00	to	2,649.99	.....	105
53.	.....	2,650.00	to	2,674.99	.....	106
54.	.....	2,675.00	to	2,699.99	.....	107
55.	.....	2,700.00	to	2,724.99	.....	108
56.	.....	2,725.00	to	2,749.99	.....	109
57.	.....	2,750.00	to	2,774.99	.....	110
58.	.....	2,775.00	to	2,799.99	.....	111
59.	.....	2,800.00	to	2,824.99	.....	112
60.	.....	2,825.00	to	2,849.99	.....	113
61.	.....	2,850.00	to	2,874.99	.....	114
62.	.....	2,875.00	to	2,899.99	.....	115
63.	.....	2,900.00	to	2,924.99	.....	116
64.	.....	2,925.00	to	2,949.99	.....	117
65.	.....	2,950.00	to	2,974.99	.....	118
66.	.....	2,975.00	to	2,999.99	.....	119
67.	.....	3,000.00	to	3,024.99	.....	120
68.	.....	3,025.00	to	3,049.99	.....	121

69.	.....	3,050.00	to	3,074.99	.....	122
70.	.....	3,075.00	to	3,099.99	.....	123
71.	.....	3,100.00	to	3,124.99	.....	124
72.	.....	3,125.00	to	3,149.99	.....	125
73.	.....	3,150.00	to	3,174.99	.....	126
74.	.....	3,175.00	to	3,199.99	.....	127
75.	.....	3,200.00	to	3,224.99	.....	128
76.	.....	3,225.00	to	3,249.99	.....	129
77.	.....	3,250.00	to	3,274.99	.....	130
78.	.....	3,275.00	to	3,299.99	.....	131
79.	.....	3,300.00	to	3,324.99	.....	132
80.	.....	3,325.00	to	3,349.99	.....	133
81.	.....	3,350.00	to	3,374.99	.....	134
82.	.....	3,375.00	to	3,399.99	.....	135
83.	.....	3,400.00	to	3,424.99	.....	136
84.	.....	3,425.00	to	3,449.99	.....	137
85.	.....	3,450.00	to	3,474.99	.....	138
86.	.....	3,475.00	to	3,499.99	.....	139
87.	.....	3,500.00	to	3,524.99	.....	140
88.	.....	3,525.00	to	3,549.99	.....	141
89.	.....	3,550.00	to	3,574.99	.....	142
90.	.....	3,575.00	to	3,599.99	.....	143
91.	.....	3,600.00	to	3,624.99	.....	144
92.	.....	3,625.00	to	3,649.99	.....	145

93.	.....	3,650.00	to	3,674.99	.....	146
94.	.....	3,675.00	to	3,699.99	.....	147
95.	.....	3,700.00	to	3,724.99	.....	148
96.	.....	3,725.00	to	3,749.99	.....	149
97.	.....	3,750.00	to	3,774.99	.....	150
98.	.....	3,775.00	to	3,799.99	.....	151
99.	.....	3,800.00	to	3,824.99	.....	152
100.	.....	3,825.00	to	3,849.99	.....	153
101.	.....	3,850.00	to	3,874.99	.....	154
102.	.....	3,875.00	to	3,899.99	.....	155
103.	.....	3,900.00	to	3,924.99	.....	156
104.	.....	3,925.00	to	3,949.99	.....	157
105.	.....	3,950.00	to	3,974.99	.....	158
106.	.....	3,975.00	to	3,999.99	.....	159
107.	.....	4,000.00	to	4,024.99	.....	160
108.	.....	4,025.00	to	4,049.99	.....	161
109.	.....	4,050.00	to	4,074.99	.....	162
110.	.....	4,075.00	to	4,099.99	.....	163
111.	.....	4,100.00	to	4,124.99	.....	164
112.	.....	4,125.00	to	4,149.99	.....	165
113.	.....	4,150.00	to	4,174.99	.....	166
114.	.....	4,175.00	to	4,199.99	.....	167
115.	.....	4,200.00	to	4,224.99	.....	168
116.	.....	4,225.00	to	4,249.99	.....	169

117.	.....	4,250.00	to	4,274.99	.....	170
118.	.....	4,275.00	to	4,299.99	.....	171
119.	.....	4,300.00	to	4,324.99	.....	172
120.	.....	4,325.00	to	4,349.99	.....	173
121.	.....	4,350.00	to	4,374.99	.....	174
122.	.....	4,375.00	to	4,399.99	.....	175
123.	.....	4,400.00	to	4,424.99	.....	176
124.	.....	4,425.00	to	4,449.99	.....	177
125.	.....	4,450.00	to	4,474.99	.....	178
126.	.....	4,475.00	to	4,499.99	.....	179
127.	.....	4,500.00	to	4,524.99	.....	180
128.	.....	4,525.00	to	4,549.99	.....	181
129.	.....	4,550.00	to	4,574.99	.....	182
130.	.....	4,575.00	to	4,599.99	.....	183
131.	.....	4,600.00	to	4,624.99	.....	184
132.	.....	4,625.00	to	4,649.99	.....	185
133.	.....	4,650.00	to	4,674.99	.....	186
134.	.....	4,675.00	to	4,699.99	.....	187
135.	.....	4,700.00	to	4,724.99	.....	188
136.	.....	4,725.00	to	4,749.99	.....	189
137.	.....	4,750.00	to	4,774.99	.....	190
138.	.....	4,775.00	to	4,799.99	.....	191
139.	.....	4,800.00	to	4,824.99	.....	192
140.	.....	4,825.00	to	4,849.99	.....	193

141.	.....	4,850.00	to	4,874.99	.....	194
142.	.....	4,875.00	to	4,899.99	.....	195
143.	.....	4,900.00	to	4,924.99	.....	196
144.	.....	4,925.00	to	4,949.99	.....	197
145.	.....	4,950.00	to	4,974.99	.....	198
146.	.....	4,975.00	to	4,999.99	.....	199
147.	.....	5,000.00	to	5,024.99	.....	200
148.	.....	5,025.00	to	5,049.99	.....	201
149.	.....	5,050.00	to	5,074.99	.....	202
150.	.....	5,075.00	to	5,099.99	.....	203
151.	.....	5,100.00	to	5,124.99	.....	204
152.	.....	5,125.00	to	5,149.99	.....	205
153.	.....	5,150.00	to	5,174.99	.....	206
154.	.....	5,175.00	to	5,199.99	.....	207
155.	.....	5,200.00	to	5,224.99	.....	208
156.	.....	5,225.00	to	5,249.99	.....	209
157.	.....	5,250.00	to	5,274.99	.....	210
158.	.....	5,275.00	to	5,299.99	.....	211
159.	.....	5,300.00	to	5,324.99	.....	212
160.	.....	5,325.00	to	5,349.99	.....	213
161.	.....	5,350.00	to	5,374.99	.....	214
162.	.....	5,375.00	to	5,399.99	.....	215
163.	.....	5,400.00	to	5,424.99	.....	216
164.	.....	5,425.00	to	5,449.99	.....	217

165.	.....	5,450.00	to	5,474.99	.....	218
166.	.....	5,475.00	to	5,499.99	.....	219
167.	.....	5,500.00	to	5,524.99	.....	220
168.	.....	5,525.00	to	5,549.99	.....	221
169.	.....	5,550.00	to	5,574.99	.....	222
170.	.....	5,575.00	to	5,599.99	.....	223
171.	.....	5,600.00	to	5,624.99	.....	224
172.	.....	5,625.00	to	5,649.99	.....	225
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

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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
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

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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
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
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 78.** 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.~~

SECTION 79

1 **SECTION 79.** 108.05 (3) (a) of the statutes, as affected by 2013 Wisconsin Acts
2 (Assembly Bill 15) and (this act), is repealed and recreated to read:

3 108.05 (3) (a) Except as provided in pars. (c), (d) and (dm) and s. 108.062, if an
4 eligible employee earns wages in a given week, the first \$30 of the wages shall be
5 disregarded and the employee's applicable weekly benefit payment shall be reduced
6 by 67% of the remaining amount, except that no such employee is eligible for benefits
7 if the employee's benefit payment would be less than \$5 for any week. For purposes
8 of this paragraph, "wages" includes any amount that a claimant would have earned
9 in available work under s. 108.04 (1) (a) which is treated as wages under s. 108.04
10 (1) (bm), but excludes any amount that a claimant earns for services performed as
11 a volunteer fire fighter, volunteer emergency medical technician, or volunteer first
12 responder. In applying this paragraph, the department shall disregard
13 discrepancies of less than \$2 between wages reported by employees and employers.

14 **SECTION 80.** 108.06 (1) of the statutes is amended to read:

15 108.06 (1) Except as provided in ~~subs. sub.~~ (6) and (7) and ss. 108.141 and
16 108.142, no claimant may receive total benefits based on employment in a base
17 period greater than 26 times the claimant's weekly benefit rate under s. 108.05 (1)
18 or 40% of the claimant's base period wages, whichever is lower. Except as provided
19 in ~~subs. sub.~~ (6) and (7) and ss. 108.141 and 108.142, if a claimant's base period wages
20 are reduced or canceled under s. 108.04 (5) or (18), or suspended under s. 108.04 (1)
21 (f), (10) (a), or (17), the claimant may not receive total benefits based on employment
22 in a base period greater than 26 times the claimant's weekly benefit rate under s.
23 108.05 (1) or 40% of the base period wages not reduced, canceled or suspended which
24 were paid or payable to the claimant, whichever is lower.

25 **SECTION 81.** 108.06 (2) (c) of the statutes is amended to read:

1 108.06 (2) (c) No benefits are payable to a claimant for any week of
2 unemployment not occurring during the claimant's benefit year except under ~~sub. (7)~~
3 ~~and~~ ss. 108.141 and 108.142.

4 **SECTION 82.** 108.06 (2) (cm) of the statutes is amended to read:

5 108.06 (2) (cm) If an employee qualifies to receive benefits using the base period
6 described in s. 108.02 (4) (b), the wages used to compute the employee's benefit
7 entitlement are not available for use in any subsequent benefit computation for the
8 same employee, except under ~~sub. (7)~~ and s. 108.141 or 108.142.

9 **SECTION 83.** 108.06 (3) of the statutes is amended to read:

10 108.06 (3) There shall be payable to an employee, for weeks ending within the
11 employee's benefit year, only those benefits computed for that benefit year based on
12 the wages paid to the employee in the immediately preceding base period. Wages
13 used in a given benefit computation are not available for use in any subsequent
14 benefit computation except under ~~sub. (7)~~ and s. 108.141.

15 **SECTION 84.** 108.06 (6) (intro.) of the statutes is amended to read:

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

1 **SECTION 85.** 108.06 (7) of the statutes is repealed.

2 **SECTION 86.** 108.10 (intro.) of the statutes is amended to read:

3 **108.10 Settlement of issues other than benefit claims.** (intro.) In
4 connection with any issue arising under this chapter as to the status or liability of
5 an employing unit in this state, for which no review is provided under s. 108.09 or
6 108.227 (5) and whether or not a penalty is provided in s. 108.24, the following
7 procedure shall apply:

8 **SECTION 87.** 108.14 (8n) (e) of the statutes is amended to read:

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

23 **SECTION 88.** 108.14 (19) of the statutes is amended to read:

24 108.14 **(19)** On or about ~~February~~ ^{March} 15 annually, the department shall prepare
25 and furnish to the council on unemployment insurance a report summarizing the

department's activities related to detection and prosecution of unemployment insurance fraud in the preceding year. The department shall include in the report information about audits conducted by the department under sub. (108.14) (20), including the number of audits performed, in the previous year.

and results

SECTION 89. 108.14 (20) of the statutes is created to read:

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

SECTION 90. 108.14 (21) of the statutes is created to read:

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

and claimants

SECTION 91. 108.14 (22) of the statutes is created to read:

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

SECTION 92. 108.14 (23) of the statutes is created to read:

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

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

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

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

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

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

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

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

13 **SECTION 93.** 108.14 (24) of the statutes is created to read:

14 108.14 (24) The department shall prescribe ^{by rule} a standard affidavit form that may
15 be used by parties to appeals under ss. 108.09 and 108.10. ~~The form shall be~~ ^{and shall make the form available to employers and claimants}
16 sufficient to qualify as admissible evidence in a hearing under this chapter if the
17 authentication is sufficient and the information set forth by the affiant is admissible,
18 but its use by a party does not eliminate the right of an opposing party to cross
19 examine the affiant concerning the facts asserted in the affidavit.

20 **SECTION 94.** 108.141 (7) (a) of the statutes is amended to read:

21 108.141 (7) (a) The department shall charge the state's share of each week of
22 extended benefits to each employer's account in proportion to the employer's share
23 of the total wages of the employee receiving the benefits in the employee's base
24 period, except that if the employer is subject to the contribution requirements of ss.
25 108.17 and 108.18 the department shall charge the share of extended benefits to

ms
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19

1 which s. 108.04 (1) (f), (5), (7) (a), (c), ~~(d)~~, (e), ~~(k)~~, ~~(L)~~, ~~(o)~~, (p), ~~(q)~~, (s), or (t), (7m) or (8)
2 (a) or 108.07 (3), (3r), (5) (b) or (8) applies to the fund's balancing account.

3 **SECTION 95.** 108.16 (2) (g) and (h) of the statutes are amended to read:

4 108.16 (2) (g) Whenever the department receives a request of 2 or more
5 partnerships ~~or limited liability companies~~ consisting of the same partners ~~or~~
6 ~~members~~ to be treated as separate employers prior to October 1 of any year, the
7 department shall apportion the balance in any existing account of the partnerships
8 ~~or limited liability companies~~ among the separate employers on January 1 following
9 the date of receipt of the request in proportion to the payrolls incurred in the
10 businesses operated by each of the employers in the 4 completed calendar quarters
11 ending on the computation date preceding the date of receipt of the request and shall
12 calculate the reserve percentage of each separate employer in accordance with the
13 proportion of the payroll attributable to that employer. Section 108.18 (2) is not made
14 applicable to the separate employers by reason of such treatment. For purposes of
15 s. 108.18 (7), the department shall treat the partnerships ~~or limited liability~~
16 ~~companies~~ as separate employers on November 1 preceding that January 1. For
17 purposes of s. 108.18 (7) (b) and (c), the department shall treat the separate
18 employers as existing employers on that January 1.

19 (h) Whenever, prior to October 1 of any year, the department receives a written
20 request by all partnerships ~~or limited liability companies~~ consisting of the same
21 partners ~~or members~~ which have elected to be treated as separate employers for the
22 partnerships ~~or limited liability companies~~ to be treated as a single employer, the
23 department shall combine the balances in the existing accounts of the separate
24 employers into a new account on January 1 following the date of receipt of the request
25 and shall calculate the reserve percentage of the single employer in accordance with

1 the combined payroll attributable to each of the separate employers in the 4
2 completed calendar quarters ending on the computation date preceding that
3 January 1. Section 108.18 (2) is not made applicable to the single employer by reason
4 of such treatment. For purposes of s. 108.18 (7), the department shall treat the
5 partnerships ~~or limited liability companies~~ as a single employer on November 1
6 preceding that January 1. For purposes of s. 108.18 (7) (b) and (c), the department
7 shall treat the single employer as an existing employer on that January 1.

8 **SECTION 96.** 108.16 (8) (b) 4. of the statutes is amended to read:

9 108.16 (8) (b) 4. The department has received a written application from the
10 transferee requesting that it be deemed a successor. Such Unless the transferee
11 satisfies the department that the application was late as a result of excusable
12 neglect, the application must be received by the department on or before the
13 contribution payment due date for the first full quarter following the date of transfer.
14 The department shall not accept a late application under this subdivision more than
15 90 days after its due date.

16 **SECTION 97.** 108.19 (1m) of the statutes is amended to read:

17 108.19 (1m) ~~Each~~ The department shall pay any interest due on advances from
18 the federal unemployment account to the unemployment reserve fund under Title
19 XII of the federal social security act (42 USC 1321 to 1324) by first applying any
20 amount available for that purpose from the appropriation under s. 20.445 (1) (fx).
21 If the amount appropriated under s. 20.445 (1) (fx) is insufficient to make full
22 payment of the amount due for any year, the department shall then apply any
23 unencumbered balance in the unemployment interest payment fund and any
24 amounts paid under s. 108.20 (2m). If those amounts are insufficient to make full
25 payment of the amount due for any year, the department shall require each employer

1 subject to this chapter as of the date a rate is established under this subsection shall
2 to pay an assessment to the unemployment interest payment fund at a rate
3 established by the department sufficient to pay interest due on those advances ~~from~~
4 ~~the federal unemployment account under title XII of the social security act (42 USC~~
5 ~~1321 to 1324)~~. The rate established by the department for employers who finance
6 benefits under s. 108.15 (2), 108.151 (2), or 108.152 (1) shall be 75% of the rate
7 established for other employers. The amount of any employer's assessment shall be
8 the product of the rate established for that employer multiplied by the employer's
9 payroll of the previous calendar year as taken from quarterly employment and wage
10 reports filed by the employer under s. 108.205 (1) or, in the absence of the filing of
11 such reports, estimates made by the department. Each assessment made under this
12 subsection is due on the 30th day commencing after the date on which notice of the
13 assessment is mailed by the department. If the amounts collected from employers
14 under this subsection are in excess of the amounts needed to pay interest due, the
15 department shall use any excess to pay interest owed in subsequent years on
16 advances from the federal unemployment account. If the department determines
17 that additional interest obligations are unlikely, the department shall transfer the
18 excess to the balancing account of the fund.

19 **SECTION 98.** 108.19 (1m) of the statutes, as affected by 2013 Wisconsin Act
20 (this act), is amended to read:

21 108.19 (1m) ~~The department shall pay any interest due on advances from the~~
22 ~~federal unemployment account to the unemployment reserve fund under Title XII of~~
23 ~~the federal social security act (42 USC 1321 to 1324) by first applying any amount~~
24 ~~available for that purpose from the appropriation under s. 20.445 (1) (fx).~~ If the
25 amount appropriated under s. 20.445 (1) (fx) is insufficient to make full payment of

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

23 **SECTION 99.** 108.205 (1) of the statutes is amended to read:

24 108.205 (1) Each employer shall file with the department, in such form as the
25 department by rule requires, a quarterly report showing the name, social security

1 number and wages paid to each employee who is employed by the employer in
2 employment with the employer during the quarter. ~~The department may also by rule~~
3 ~~require each employer to include in the report any salary reduction amounts that are~~
4 ~~not wages and that would have been paid to each such employee by the employer as~~
5 ~~salary during the quarter but for a salary reduction agreement under a cafeteria~~
6 ~~plan, within the meaning of 26 USC 125.~~ The employer shall file the report no later
7 than the last day of the month following the completion of each quarter.

8 **SECTION 100.** 108.21 (1) of the statutes is amended to read:

9 108.21 (1) Every employing unit which employs one or more individuals to
10 perform work in this state shall keep an accurate work record for each individual
11 employed by it, including full name, address and social security number, which will
12 permit determination of the weekly wages earned by each such individual, the wages
13 paid within each quarter to that individual ~~and the salary reduction amounts that~~
14 ~~are not wages and that would have been paid by the employing unit to that individual~~
15 ~~as salary but for a salary reduction agreement under a cafeteria plan, within the~~
16 ~~meaning of 26 USC 125.~~ Each such employing unit shall permit any authorized
17 representative of the department to examine, at any reasonable time, the work
18 record and any other records which may show any wages paid by the employing unit,
19 ~~or any salary reduction amounts that are not wages and that would have been paid~~
20 ~~by the employing unit as salary but for a salary reduction agreement under a~~
21 ~~cafeteria plan, within the meaning of 26 USC 125,~~ regardless of the format in which
22 such a record is maintained. If such a record is maintained by an employing unit in
23 machine-readable format, the employing unit shall provide the department with
24 information necessary to retrieve the record. If the department determines that the
25 employing unit is unable to provide access to such a record or that the retrieval

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1 capability at the site where the record is maintained is not adequate for efficient
2 examination, the employing unit shall provide a copy of the record to the department
3 and shall allow the department to remove the copy from that site for such period as
4 will permit examination at another location. Each such employing unit shall furnish
5 to the department upon demand a sworn statement of the information contained in
6 any such record.

7 **SECTION 101.** 108.22 (1) (a) of the statutes is amended to read:

8 108.22 (1) (a) If Except as provided in par. (cm), if any employer, other than an
9 employer which has ceased business and has not paid or incurred a liability to pay
10 wages in any quarter following the cessation of business, is delinquent in making by
11 the assigned due date any payment to the department required of it under this
12 chapter, the employer shall pay interest on the delinquent payment at that monthly
13 rate that annualized is equal to 9 percent or to 2 percent more than the prime rate
14 as published in the Wall Street Journal as of September 30 of the preceding year,
15 whichever is greater, for each month or fraction thereof that the employer is
16 delinquent from the date such payment became due. If any such employer is
17 delinquent in making filing any quarterly report under s. 108.205 (1) by the assigned
18 due date, the employer shall pay department may assess a tardy filing fee of \$50 to
19 the employer for each delinquent quarterly report in the amount of \$100 or \$20 per
20 employee, as reported on the employer's most recent quarterly report, whichever is
21 greater, or, if the report is filed within 30 days of its due date, in the amount of \$50.
22 If the department cannot determine the number of the employer's employees from
23 the employer's most recent quarterly report, the department may reasonably
24 estimate the number of the employer's employees for purposes of this paragraph.

25 **SECTION 102.** 108.22 (1) (cm) of the statutes is created to read:

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

4 **SECTION 103.** 108.223 of the statutes is created to read:

5 **108.223 Financial record matching program. (1) DEFINITIONS.** In this
6 section:

7 (a) “Account” means a demand deposit account, checking account, negotiable
8 withdrawal order account, savings account, time deposit account, or money market
9 mutual fund account.

10 (b) “Debtor” has the meaning given in s. 108.225 (1) (c).

11 (c) “Financial institution” has the meaning given in 12 USC 3401 (1).

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

15 (b) The department shall enter into agreements with financial institutions
16 doing business in this state to operate the financial record matching program under
17 this section. An agreement shall require the financial institution to participate in
18 the financial record matching program by electing either the financial institution
19 matching option under sub. (3) or the state matching option under sub. (4). The
20 financial institution and the department may by mutual agreement make changes
21 to the agreement. A financial institution that wishes to choose a different matching
22 option shall provide the department with at least 60 days notice. The department
23 shall furnish the financial institution with a signed copy of the agreement.

24 (c) The department may reimburse a financial institution up to \$125 per
25 calendar quarter for participating in the financial record matching program under

1 this section. The department shall make reimbursements under this paragraph
2 from the appropriation under s. 20.445 (1) (n).

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

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

9 (a) At least once each calendar quarter, the department shall provide to the
10 financial institution, in the manner specified in the agreement under sub. (2) (b),
11 information regarding debtors. The information shall include names and social
12 security or other taxpayer identification numbers.

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

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

4 (a) At least once each calendar quarter, the financial institution shall provide
5 the department with information concerning all accounts maintained at the
6 financial institution. For each account maintained at the financial institution, the
7 financial institution shall notify the department of the name and social security
8 number or other tax identification number of each person having an ownership
9 interest in the account, together with a description of each person's interest. The
10 information required under this paragraph shall be provided in the manner specified
11 in the agreement under sub. (2) (b) and, to the extent feasible, by an electronic data
12 exchange.

13 (b) The department shall take actions necessary to determine whether any
14 debtor has an ownership interest in an account maintained at the financial
15 institution providing information under par. (a). Upon the request of the
16 department, the financial institution shall provide to the department, for each
17 debtor who matches information provided by the financial institution under par. (a),
18 the address of record, the account number and account type, and the balance of the
19 account.

20 **(5) USE OF INFORMATION BY FINANCIAL INSTITUTION; PENALTY.** A financial
21 institution participating in the financial record matching program under this
22 section, and the employees, agents, officers, and directors of the financial institution,
23 may use information received from the department under sub. (3) only for the
24 purpose of matching records and may use information provided by the department
25 in requesting additional information under sub. (4) only for the purpose of providing

1 the additional information. Neither the financial institution nor any employee,
2 agent, officer, or director of the financial institution may disclose or retain
3 information received from the department concerning debtors. Any person who
4 violates this subsection may be fined not less than \$50 nor more than \$1,000 or
5 imprisoned in the county jail for not less than 10 days or more than one year or both.

6 (6) USE OF INFORMATION BY DEPARTMENT. The department may use information
7 provided by a financial institution under this section only for matching records under
8 sub. (4), for administering the financial record matching program under this section,
9 and for pursuing the collection of amounts owed to the department by debtors. The
10 department may not disclose or retain information received from a financial
11 institution under this section concerning account holders who are not debtors.

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

16 SECTION 104. 108.227 of the statutes is created to read:

17 **108.227 License denial, nonrenewal, discontinuation, suspension and**
18 **revocation based on delinquent unemployment insurance contributions.**

19 (1) DEFINITIONS. In this section:

20 (a) “Contribution” includes contributions under ss. 108.17 and 108.18, interest
21 for a nontimely payment or a fee assessed on an employer, an assessment under s.
22 108.19, any payment due for a forfeiture imposed upon an employing unit under s.
23 108.04 (11) (c), and any other penalty assessed by the department under this chapter
24 against an employing unit.

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

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

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

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

11 1. An approval specified in s. 29.024 (2r) or a license specified in s. 169.35.

12 2. A license issued by the department of children and families under s. 48.66
13 (1) (a) to a child welfare agency, group home, shelter care facility, or child care center,
14 as required by s. 48.60, 48.625, 48.65, or 938.22 (7).

15 3. A license, certificate of approval, provisional license, conditional license,
16 certification, certification card, registration, permit, training permit or approval
17 specified in s. 50.35, 50.49 (6) (a) or (10), 51.038, 51.04, 51.42 (7) (b) 11., 51.421 (3)
18 (a), 51.45 (8), 146.40 (3) or (3m), 252.23 (2), 252.24 (2), 254.176, 254.20 (3), 255.08 (2)
19 (a), 256.15 (5) (a) or (b), (6g) (a), (7), or (8) (a) or (f) or 343.305 (6) (a) or a permit for
20 operation of a campground specified in s. 254.47 (1).

21 5. A license, as defined in s. 101.02 (20) (a).

22 6. A license or certificate of registration issued by the department of financial
23 institutions, or a division of it, under ss. 138.09, 138.12, 138.14, 217.06, 218.0101 to
24 218.0163, 218.02, 218.04, 218.05, 224.72, 224.725, 224.93 or under subch. IV of ch.
25 551.

1 7. A license described in s. 218.0114 (14) (a) and (g), a license described in s.
2 218.0114 (14) (b), (c) or (e), a license issued under s. 218.11, 218.12, 218.22, 218.32,
3 218.41, 343.61 or 343.62, a buyer identification card issued under s. 218.51 or a
4 certificate of registration issued under s. 341.51.

5 7m. A license issued under s. 562.05 or 563.24.

6 8. A license, registration or certification specified in s. 299.07 (1) (a).

7 9. A credential.

8 10. A license or permit granted by the department of public instruction.

9 11. A license to practice law.

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

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

13 14. A permit under s. 170.12.

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

15 (f) “Licensing department” means the department of administration; the board
16 of commissioners of public lands; the department of children and families; the
17 government accountability board; the department of financial institutions; the
18 department of health services; the department of natural resources; the department
19 of public instruction; the department of revenue; the department of safety and
20 professional services; the office of the commissioner of insurance; or the department
21 of transportation.

22 (g) “Nondelinquency certificate” means a certificate that the department of
23 workforce development issues to a person and that states that the person is not liable
24 for delinquent contributions.

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

6 1. Request the department of workforce development to certify whether an
7 applicant for a license or license renewal or continuation is liable for delinquent
8 contributions. With respect to an applicant for a license granted by a credentialing
9 board, the department of safety and professional services shall make a request under
10 this subdivision. This subdivision does not apply to the department of transportation
11 with respect to licenses described in sub. (1) (e) 7.

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

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

18 1. a. If, after a request is made under par. (a) 1. or 2., the department of
19 workforce development certifies that the license holder or applicant for a license or
20 license renewal or continuation is liable for delinquent contributions, revoke the
21 license or deny the application for the license or license renewal or continuation. The
22 department of transportation may suspend licenses described in sub. (1) (e) 7. in lieu
23 of revoking those licenses. A suspension, revocation, or denial under this subd. 1. a.
24 is not subject to administrative review or, except as provided in sub. (6), judicial
25 review. With respect to a license granted by a credentialing board, the department

1 of safety and professional services shall make a revocation or denial under this subd.

2 1. a. With respect to a license to practice law, the department of workforce
3 development shall not submit a certification under this subd. 1. a. to the supreme
4 court until after the license holder or applicant has exhausted his or her remedies
5 under subs. (5) (a) and (6) or has failed to make use of such remedies.

6 b. Mail a notice of suspension, revocation, or denial under subd. 1. a. to the
7 license holder or applicant. The notice shall include a statement of the facts that
8 warrant the suspension, revocation, or denial and a statement that the license holder
9 or applicant may, within 30 days after the date on which the notice of suspension,
10 revocation, or denial is mailed, file a written request with the department of
11 workforce development to have the certification of contribution delinquency on
12 which the suspension, revocation, or denial is based reviewed at a hearing under sub.
13 (5) (a) and that the license holder or applicant may seek judicial review under sub.
14 (6) of an affirmation under sub. (5) (b) 2. that the person is liable for delinquent
15 contributions. With respect to a license granted by a credentialing board, the

16 department of safety and professional services shall mail a notice under this subd.
17 1. b. With respect to a license to practice law, the department of workforce
18 development shall mail a notice under this subd. 1. b. and the notice shall indicate
19 that the license holder or applicant may request a hearing under sub. (5) (a) and may
20 request judicial review under sub. (6) and that the department of workforce
21 development will submit a certificate of delinquency to suspend, revoke, or deny a
22 license to practice law to the supreme court after the license holder or applicant has
23 exhausted his or her remedies under subs. (5) (a) and (6) or has failed to make use
24 of such remedies. A notice sent to a person who holds a license to practice law or who
25 is an applicant for a license to practice law shall also indicate that the department

1 of workforce development may not submit a certificate of delinquency to the supreme
2 court if the license holder or applicant pays the delinquent contributions in full or
3 enters into an agreement with the department of workforce development to satisfy
4 the delinquency.

5 2. Except as provided in subd. 2m., if notified by the department of workforce
6 development that the department of workforce development has affirmed a
7 certification of contribution delinquency after a hearing under sub. (5) (a), affirm a
8 suspension, revocation, or denial under subd. 1. a. With respect to a license granted
9 by a credentialing board, the department of safety and professional services shall
10 make an affirmation under this subdivision.

11 2m. With respect to a license to practice law, if notified by the department of
12 workforce development that the department of workforce development has affirmed
13 a certification of contribution delinquency after any requested review under subs. (5)
14 (a) and (6), decide whether to suspend, revoke, or deny a license to practice law.

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

24 4. If a person whose license has been suspended or revoked or whose
25 application for a license or license renewal or continuation has been denied under

1 subd. 1. a. submits a nondelinquency certificate issued under sub. (3) (a) 2., reinstate
2 the license or grant the person's application for the license or license renewal or
3 continuation, unless there are other grounds for not reinstating the license or for
4 denying the application for the license or license renewal or continuation. With
5 respect to a license granted by a credentialing board, the department of safety and
6 professional services shall reinstate a license or grant an application under this
7 subdivision.

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

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

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

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

20 2. A licensing department may not disclose any information received under
21 subd. 1. a. or b. to any person except to the department of workforce development for
22 the purpose of requesting certifications under par. (a) 1. or 2. in accordance with the
23 memorandum of understanding under sub. (4) and administering the
24 unemployment insurance program, to the department of revenue for the purpose of
25 requesting certifications under s. 73.0301 (2) (a) 1. or 2. in accordance with the

1 memorandum of understanding under s. 73.0301 (4) and administering state taxes,
2 and to the department of children and families for the purpose of administering s.
3 49.22.

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

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

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

13 3. Upon the request of any person whose license or certificate has been
14 previously revoked or denied under s. 102.17 (1) (ct), 103.275 (2) (bt), 103.34 (10) (d),
15 103.91 (4) (d), 103.92 (8), 104.07 (7), or 105.13 (4), reinstate the license or certificate
16 if the applicant is not liable for delinquent contributions.

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

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

24 1. Establish requirements for making requests under sub. (2) (a) 1. and 2.,
25 including specifying the time when a licensing department or the supreme court

1 shall make requests under sub. (2) (a) 1. and 2., and for making certifications under
2 sub. (3) (b).

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

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

6 1.:

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

8 2. The convenience of applicants.

9 3. The impact on collecting delinquent contributions.

10 4. The effects on program administration.

11 5. Whether a suspension, revocation, or denial under sub. (2) (b) 1. a. will have
12 an impact on public health, safety, or welfare or the environment.

13 **(5) HEARING.** (a) The department of workforce development shall conduct a
14 hearing requested by a license holder or applicant for a license or license renewal or
15 continuation under sub. (2) (b) 1. b., or as requested under s. 102.17 (1) (ct), 103.275
16 (2) (bt), 103.34 (10) (d), 103.91 (4) (d), 103.92 (8), 104.07 (7), or 105.13 (4), to review
17 a certification or determination of contribution delinquency that is the basis of a
18 denial, suspension, or revocation of a license or certificate in accordance with this
19 section or an action taken under s. 102.17 (1) (ct), 103.275 (2) (bt), 103.34 (10) (d),
20 103.91 (4) (d), 103.92 (8), 104.07 (7), or 105.13 (4). A hearing under this paragraph
21 is limited to questions of mistaken identity of the license or certificate holder or
22 applicant and of prior payment of the contributions that the department of workforce
23 development certified or determined the license or certificate holder or applicant
24 owes the department. At a hearing under this paragraph, any statement filed by the
25 department of workforce development, the licensing department, or the supreme

1 court, if the supreme court agrees, may be admitted into evidence and is prima facie
2 evidence of the facts that it contains. Notwithstanding ch. 227, a person entitled to
3 a hearing under this paragraph is not entitled to any other notice, hearing, or review,
4 except as provided in sub. (6).

5 (b) After a hearing conducted under par. (a) or, in the case of a determination
6 related to a license to practice law, after a hearing under par. (a) or, if the hearing is
7 appealed, after judicial review under sub. (6), the department of workforce
8 development shall do one of the following:

9 1. Issue a nondelinquency certificate to a license holder or an applicant for a
10 license or license renewal or continuation if the department determines that the
11 license holder or applicant is not liable for delinquent contributions. For a hearing
12 requested in response to an action taken under s. 102.17 (1) (ct), 103.275 (2) (bt),
13 103.34 (10) (d), 103.91 (4) (d), 103.92 (8), 104.07 (7), or 105.13 (4), the department
14 shall grant a license or certificate or reinstate a license or certificate if the
15 department determines that the applicant for or the holder of the license or
16 certificate is not liable for delinquent contributions, unless there are other grounds
17 for denying the application or revoking the license or certificate.

18 2. Provide notice that the department of workforce development has affirmed
19 its certification of contribution delinquency to a license holder; to an applicant for a
20 license, a license renewal, or a license continuation; and to the licensing department
21 or the supreme court, if the supreme court agrees. For a hearing requested in
22 response to an action taken under s. 102.17 (1) (ct), 103.275 (2) (bt), 103.34 (10) (d),
23 103.91 (4) (d), 103.92 (8), 104.07 (7), or 105.13 (4), the department of workforce
24 development shall provide notice to the license or certificate holder or applicant that

1 the department of workforce development has affirmed its determination of
2 contribution delinquency.

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

7 **SECTION 105.** 115.31 (6m) of the statutes is amended to read:

8 115.31 **(6m)** The department of public instruction shall, without a hearing,
9 revoke a license or permit granted by the department of public instruction if the
10 department of revenue certifies under s. 73.0301 that the licensee or permit holder
11 is liable for delinquent taxes or if the department of workforce development certifies
12 under s. 108.227 that the licensee or permit holder is liable for delinquent
13 unemployment insurance contributions.

14 **SECTION 106.** 118.19 (1m) (a) of the statutes is amended to read:

15 118.19 **(1m)** (a) The department of public instruction may not issue or renew
16 a license or permit or revalidate a license that has no expiration date unless the
17 applicant provides the department of public instruction with his or her social
18 security number. The department of public instruction may not disclose the social
19 security number except to the department of revenue for the sole purpose of
20 requesting certifications under s. 73.0301 and to the department of workforce
21 development for the sole purpose of requesting certifications under s. 108.227.

22 **SECTION 107.** 118.19 (1m) (b) of the statutes is amended to read:

23 118.19 **(1m)** (b) The department of public instruction may not issue or renew
24 a license or permit or revalidate a license that has no expiration date if the
25 department of revenue certifies under s. 73.0301 that the applicant, licensee, or

1 permit holder is liable for delinquent taxes or if the department of workforce
2 development certifies under s. 108.227 that the applicant, licensee, or permit holder
3 is liable for delinquent unemployment insurance contributions.

4 **SECTION 108.** 138.09 (1m) (b) 2. a. of the statutes is amended to read:

5 138.09 (1m) (b) 2. a. The division may disclose information under subd. 1. to
6 the department of revenue for the sole purpose of requesting certifications under s.
7 73.0301 and to the department of workforce development for the sole purpose of
8 requesting certifications under s. 108.227.

9 **SECTION 109.** 138.09 (3) (am) 2. of the statutes is amended to read:

10 138.09 (3) (am) 2. The department of revenue certifies under s. 73.0301 that
11 the applicant is liable for delinquent taxes or the department of workforce
12 development certifies under s. 108.227 that the applicant is liable for delinquent
13 unemployment insurance contributions.

14 **SECTION 110.** 138.09 (4) (c) of the statutes is amended to read:

15 138.09 (4) (c) The division shall revoke a license under this section if the
16 department of revenue certifies that the licensee is liable for delinquent taxes under
17 s. 73.0301 or if the department of workforce development certifies that the licensee
18 is liable for delinquent unemployment insurance contributions under s. 108.227. A
19 licensee whose license is revoked under this paragraph 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. (a).

23 **SECTION 111.** 138.12 (3) (d) 2. a. of the statutes is amended to read:

24 138.12 (3) (d) 2. a. The division may disclose information under subd. 1. to the
25 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 112.** 138.12 (4) (a) 1m. of the statutes is created to read:

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

7 **SECTION 113.** 138.12 (4) (b) 5m. of the statutes is created to read:

8 138.12 (4) (b) 5m. Has not been certified by the department of workforce
9 development under s. 108.227 as being liable for delinquent unemployment
10 insurance contributions.

11 **SECTION 114.** 138.12 (5) (am) 1. b. of the statutes is amended to read:

12 138.12 (5) (am) 1. b. The department of revenue has certified under s. 73.0301
13 that the applicant is liable for delinquent taxes under s. 73.0301 or the department
14 of workforce development has certified under s. 108.227 that the applicant is liable
15 for delinquent unemployment insurance contributions under s. 108.227. An
16 applicant whose renewal application is denied under this subd. 1. b. is entitled to a
17 hearing under s. 73.0301 (5) (a) or 108.227 (5) (a) but is not entitled to a hearing under
18 par. (b).

19 **SECTION 115.** 138.12 (5) (am) 3. of the statutes is amended to read:

20 138.12 (5) (am) 3. The division shall revoke the license of any insurance
21 premium finance company if the department of revenue has certified under s.
22 73.0301 that the licensee is liable for delinquent taxes ~~under s. 73.0301~~ or if the
23 department of workforce development has certified under s. 108.227 that the
24 licensee is liable for delinquent unemployment insurance contributions. A licensee
25 whose license is revoked under this subdivision for delinquent taxes or

1 unemployment insurance contributions is entitled to a hearing under s. 73.0301 (5)
2 (a) or 108.227 (5) (a), whichever is applicable, but is not entitled to a hearing under
3 par. (b).

4 **SECTION 116.** 138.14 (4) (a) 2. a. of the statutes is amended to read:

5 138.14 (4) (a) 2. a. The division may disclose information under subd. 1. a. or
6 b. to the department of revenue for the sole purpose of requesting certifications under
7 s. 73.0301 and to the department of workforce development for the sole purpose of
8 requesting certifications under s. 108.227.

9 **SECTION 117.** 138.14 (5) (b) 2m. of the statutes is created to read:

10 138.14 (5) (b) 2m. The department of workforce development certifies under s.
11 108.227 that the applicant is liable for delinquent unemployment insurance
12 contributions.

13 **SECTION 118.** 138.14 (9) (cm) of the statutes is created to read:

14 138.14 (9) (cm) The division shall revoke a license issued under this section if
15 the department of workforce development certifies under s. 108.227 that the licensee
16 is liable for delinquent unemployment insurance contributions. A licensee whose
17 license is revoked under this paragraph for delinquent unemployment insurance
18 contributions is entitled to a notice under s. 108.227 (2) (b) 1. b. and a hearing under
19 s. 108.227 (5) (a) but is not entitled to any other notice or hearing under this section.

20 **SECTION 119.** 138.14 (9) (d) of the statutes is amended to read:

21 138.14 (9) (d) Except as provided in pars. (b) and (e) to (cm), no license shall be
22 revoked or suspended except after a hearing under this section. A complaint stating
23 the grounds for suspension or revocation together with a notice of hearing shall be
24 delivered to the licensee at least 5 days in advance of the hearing. In the event the
25 licensee cannot be found, complaint and notice of hearing may be left at the place of

1 business stated in the license, which shall be considered the equivalent of delivering
2 the notice of hearing and complaint to the licensee.

3 **SECTION 120.** 146.40 (4d) (b) of the statutes is amended to read:

4 146.40 (4d) (b) The department may not disclose any information received
5 under par. (a) to any person except to the department of revenue for the sole purpose
6 of requesting certifications under s. 73.0301 and to the department of workforce
7 development for the sole purpose of requesting certifications under s. 108.227.

8 **SECTION 121.** 146.40 (4d) (d) of the statutes is amended to read:

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

15 **SECTION 122.** 146.40 (4d) (e) of the statutes is amended to read:

16 146.40 (4d) (e) An action taken under par. (c) or (d) is subject to review only as
17 provided under s. 73.0301 (2) (b) and (5) or s. 108.227 (5) and (6), whichever is
18 applicable.

19 **SECTION 123.** 169.35 (title) of the statutes is amended to read:

20 **169.35** (title) **Denial and revocation of licenses based on tax**
21 **delinquency delinquent taxes or unemployment insurance contributions.**

22 **SECTION 124.** 169.35 (2) of the statutes is amended to read:

23 169.35 (2) DISCLOSURE OF NUMBERS. The department of natural resources may
24 not disclose any information received under sub. (1) to any person except to the
25 department of revenue for the sole purpose of making certifications required under

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

3 **SECTION 125.** 169.35 (3) of the statutes is amended to read:

4 169.35 (3) DENIAL AND REVOCATION. The department of natural resources shall
5 deny an application to issue or renew, or shall revoke if already issued, a license
6 specified in sub. (1) if the applicant for or the holder of the license fails to provide the
7 information required under sub. (1) ~~or~~, if the department of revenue certifies that the
8 applicant or license holder is liable for delinquent taxes under s. 73.0301, or if the
9 department of workforce development certifies that the applicant or license holder
10 is liable for delinquent unemployment insurance contributions under s. 108.227.

11 **SECTION 126.** 170.12 (3m) (b) 1. of the statutes is amended to read:

12 170.12 (3m) (b) 1. The board may disclose information under par. (a) 1. or 2.
13 to the department of revenue for the sole purpose of requesting certifications under
14 s. 73.0301 and to the department of workforce development for the sole purpose of
15 requesting certifications under s. 108.227.

16 **SECTION 127.** 170.12 (8) (b) 1. bm. of the statutes is created to read:

17 170.12 (8) (b) 1. bm. The department of workforce development has certified
18 under s. 108.227 that the applicant is liable for delinquent unemployment insurance
19 contributions under s. 108.227. An applicant whose renewal application is denied
20 under this subd. 1. bm. is entitled to a hearing under s. 108.227 (5) (a) but is not
21 entitled to any other hearing under this section.

22 **SECTION 128.** 170.12 (8) (b) 4. of the statutes is created to read:

23 170.12 (8) (b) 4. The board shall revoke a permit issued under this section if
24 the department of workforce development has certified under s. 108.227 that the
25 permit holder is liable for delinquent unemployment insurance contributions under

1 s. 108.227. A permit holder whose permit is revoked under this subdivision for
2 delinquent unemployment insurance contributions is entitled to a hearing under s.
3 108.227 (5) (a) but is not entitled to any other hearing under this section.

4 **SECTION 129.** 217.05 (1m) (b) 1. of the statutes is amended to read:

5 217.05 (1m) (b) 1. The division may disclose information under par. (a) to the
6 department of revenue for the sole purpose of requesting certifications under s.
7 73.0301 and to the department of workforce development for the sole purpose of
8 requesting certifications under s. 108.227.

9 **SECTION 130.** 217.06 (5m) of the statutes is created to read:

10 217.06 (5m) The applicant has not been certified under s. 108.227 by the
11 department of workforce development to be liable for delinquent unemployment
12 insurance contributions.

13 **SECTION 131.** 217.09 (1t) of the statutes is created to read:

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

20 **SECTION 132.** 217.09 (4) of the statutes is amended to read:

21 217.09 (4) The division shall revoke or suspend only the authorization to
22 operate at the location with respect to which grounds for revocation or suspension
23 apply, but if the division finds that such grounds for revocation or suspension apply
24 to more than one location operated by such licensee, then the division shall revoke
25 or suspend all of the authorizations of the licensee to which such grounds apply.

1 Suspensions under sub. (1m) and revocations under sub. (1r) or (1t) shall suspend
2 or revoke the authorization to operate at all locations operated by the licensee.

3 **SECTION 133.** 217.09 (6) of the statutes is amended to read:

4 217.09 (6) Except for a license revoked under sub. (1r) or (1t), the division may
5 on its own motion issue a new license when a license has been revoked.

6 **SECTION 134.** 218.0114 (21e) (a) of the statutes is amended to read:

7 218.0114 (21e) (a) In addition to any other information required under this
8 section and except as provided in par. (c), an application by an individual for the
9 issuance or renewal of a license described in sub. (14) shall include the individual's
10 social security number and an application by a person who is not an individual for
11 the issuance or renewal of a license described in sub. (14) (a), (b), (c) or (e) shall
12 include the person's federal employer identification number. The licensor may not
13 disclose any information received under this paragraph to any person except the
14 department of children and families for purposes of administering s. 49.22 ~~or~~, the
15 department of revenue for the sole purpose of requesting certifications under s.
16 73.0301, and the department of workforce development for the sole purpose of
17 requesting certifications under s. 108.227.

18 **SECTION 135.** 218.0114 (21g) (b) 1. of the statutes is amended to read:

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

23 **SECTION 136.** 218.0116 (1g) (b) of the statutes is amended to read:

24 218.0116 (1g) (b) A license described in s. 218.0114 (14) (a), (b), (c) or (e) shall
25 be suspended or revoked if the department of revenue certifies under s. 73.0301 that

1 the applicant or licensee is liable for delinquent taxes or if the department of
2 workforce development certifies under s. 108.227 that the applicant or licensee is
3 liable for delinquent unemployment insurance contributions.

4 **SECTION 137.** 218.0116 (1m) (a) 2m. of the statutes is created to read:

5 218.0116 (1m) (a) 2m. The department of workforce development certifies
6 under s. 108.227 that the applicant is liable for delinquent unemployment insurance
7 contributions. An applicant whose license is denied under this subdivision for
8 delinquent unemployment insurance contributions is entitled to a notice under s.
9 108.227 (2) (b) 1. b. and hearing under s. 108.227 (5) (a) but is not entitled to any other
10 notice or hearing under this section.

11 **SECTION 138.** 218.0116 (1m) (d) of the statutes is created to read:

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

18 **SECTION 139.** 218.02 (2) (a) 2. a. of the statutes is amended to read:

19 218.02 (2) (a) 2. a. The division may disclose information under subd. 1. to the
20 department of revenue for the sole purpose of requesting certifications under s.
21 73.0301 and to the department of workforce development for the sole purpose of
22 requesting certifications under s. 108.227.

23 **SECTION 140.** 218.02 (3) (dm) of the statutes is created to read:

1 218.02 (3) (dm) That the applicant has not been certified under s. 108.227 by
2 the department of workforce development as being liable for delinquent
3 unemployment insurance contributions.

4 **SECTION 141.** 218.02 (6) (d) of the statutes is created to read:

5 218.02 (6) (d) In accordance with s. 108.227, the division shall revoke a license
6 if the department of workforce development has certified under s. 108.227 that the
7 licensee is liable for delinquent unemployment insurance contributions.

8 **SECTION 142.** 218.02 (9) (a) 1m. of the statutes is created to read:

9 218.02 (9) (a) 1m. Applications for licenses that are denied, or licenses that are
10 revoked, because the department of workforce development has certified under s.
11 108.227 that the applicant or licensee is liable for delinquent unemployment
12 insurance contributions.

13 **SECTION 143.** 218.04 (3) (a) 2. a. of the statutes is amended to read:

14 218.04 (3) (a) 2. a. The division may disclose information under subd. 1. to the
15 department of revenue for the sole purpose of requesting certifications under s.
16 73.0301 and to the department of workforce development for the sole purpose of
17 requesting certifications under s. 108.227.

18 **SECTION 144.** 218.04 (4) (am) 2m. of the statutes is created to read:

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

25 **SECTION 145.** 218.04 (5) (at) of the statutes is created to read: