

1           108.04 (7) (h) The department shall charge to the fund's balancing account  
 2 benefits paid to an employee that are otherwise chargeable to the account of an  
 3 employer that is subject to the contribution requirements of ss. 108.17 and 108.18  
 4 if the employee voluntarily terminates employment with that employer and par. (a),  
 5 (c), (d), (e), (k), (L), (o), (p), (q), (s), or (t) applies.

6           **SECTION 71.** 108.04 (7) (p) of the statutes is renumbered 108.04 (7) (p) (intro.)  
 7 and amended to read:

8           108.04 (7) (p) (intro.) Paragraph (a) does not apply if the department  
 9 determines that an employee, ~~while claiming benefits for partial unemployment,~~  
 10 terminated work to accept employment or other work covered by the unemployment  
 11 insurance law of any state or the federal government, if any of the following applies  
 12 to that employment or work:

13           1. It offered an average weekly wage greater than the average weekly wage  
 14 earned in the work terminated.

15           **SECTION 72.** 108.04 (7) (p) 2. and 3. of the statutes are created to read:

16           108.04 (7) (p) 2. It offered a greater number of hours of work than those  
 17 performed in the work terminated.

18           3. It offered the opportunity for significantly longer term work.

19           **SECTION 73.** 108.04 (7) (t) of the statutes is renumbered 108.04 (7) (t) (intro.)  
 20 and amended to read:

21           108.04 (7) (t) (intro.) Paragraph (a) does not apply if the department  
 22 determines that ~~the~~ all of the following apply to an employee:

23           1. The employee's spouse changed his or her place of employment is a member  
 24 of the U.S. armed forces on active duty.

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1           2. The employee's spouse was required by the U.S. armed forces to relocate to  
2 a place to which it is impractical for the employee to commute and the

3           3. The employee terminated his or her work to accompany the spouse to that  
4 place.

5           **SECTION 74.** 108.04 (8) (a) and (c) of the statutes are amended to read:

6           108.04 (8) (a) If an employee fails, without good cause, to accept suitable work  
7 when offered, the employee is ineligible to receive benefits until ~~4~~ <sup>6</sup> ~~10~~ weeks have  
8 ~~elapsed since the end of the week in which the failure occurs and~~ the employee earns  
9 wages after the week in which the failure occurs equal to at least ~~4~~ <sup>6</sup> ~~10~~ times the  
10 employee's weekly benefit rate under s. 108.05 (1) in employment or other work  
11 covered by the unemployment insurance law of any state or the federal government.  
12 For purposes of requalification, the employee's weekly benefit rate shall be that rate  
13 which would have been paid had the failure not occurred. This paragraph does not  
14 preclude an employee from establishing a benefit year during a period in which the  
15 employee is ineligible to receive benefits under this paragraph if the employee  
16 qualifies to establish a benefit year under s. 108.06 (2) (a). The department shall  
17 charge to the fund's balancing account any benefits otherwise chargeable to the  
18 account of an employer that is subject to the contribution requirements under ss.  
19 108.17 and 108.18 whenever an employee of that employer fails, without good cause,  
20 to accept suitable work offered by that employer.

21           (c) If an employee fails, without good cause, to return to work with a former  
22 employer that recalls the employee within 52 weeks after the employee last worked  
23 for that employer, the employee is ineligible to receive benefits until ~~4~~ <sup>6</sup> ~~10~~ weeks have  
24 ~~elapsed since the end of the week in which the failure occurs and~~ the employee earns  
25 wages after the week in which the failure occurs equal to at least ~~4~~ <sup>6</sup> ~~10~~ times the

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1 employee's weekly benefit rate under s. 108.05 (1) in employment or other work  
2 covered by the unemployment insurance law of any state or the federal government.  
3 For purposes of requalification, the employee's weekly benefit rate shall be that rate  
4 which would have been paid had the failure not occurred. This paragraph does not  
5 preclude an employee from establishing a benefit year during a period in which the  
6 employee is ineligible to receive benefits under this paragraph if the employee  
7 qualifies to establish a benefit year under s. 108.06 (2) (a). The department shall  
8 charge to the fund's balancing account any benefits otherwise chargeable to the  
9 account of any employer that is subject to the contribution requirements under ss.  
10 108.17 and 108.18 whenever an employee of that employer fails, without good cause,  
11 to return to work with that employer. If an employee receives actual notice of a recall  
12 to work, par. (a) applies in lieu of this paragraph.

13 **SECTION 75.** 108.04 (12) (f) of the statutes is created to read:

14 108.04 (12) (f) 1. Any individual who actually receives social security disability  
15 insurance benefits under 42 USC ch. 7 subch. II in a given week is ineligible for  
16 benefits paid or payable in that same week under this chapter.

17 2. Information that the department receives or acquires from the federal social  
18 security administration that an individual is receiving social security disability  
19 insurance benefits under 42 USC ch. 7 subch. II in a given week is considered  
20 conclusive, absent clear and convincing evidence that the information was  
21 erroneous.

22 **SECTION 76.** 108.04 (15) of the statutes is created to read:

23 108.04 (15) DEPARTMENT POWERS TO ASSIST CLAIMANTS. (a) Except as provided  
24 in par. (b), the department may do any of the following for the purpose of assisting  
25 claimants to find or obtain work:

1           1. Use the information or materials provided under sub. (2) (a) 4. to assess a  
2 claimant's efforts, skills, and ability to find or obtain work and to develop a list of  
3 potential opportunities for a claimant to obtain suitable work. A claimant who  
4 otherwise satisfies the requirement under sub. (2) (a) 3. is not required to apply for  
5 any specific positions on the list in order to satisfy that requirement.

6           2. Require a claimant to participate in a public employment office workshop or  
7 training program or in similar reemployment services that do not charge the  
8 claimant a participation fee and that offer instruction to improve the claimant's  
9 ability to obtain suitable work.

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

12           **SECTION 77.** 108.05 (1) (n) to (p) of the statutes are repealed.

13           **SECTION 78.** 108.05 (1) (q) (intro.) of the statutes is amended to read:

14           108.05 (1) (q) (intro.) Each eligible employee shall be paid benefits for each  
15 week of total unemployment that commences on or after January 4, 2009, and before  
16 January 5, 2014, at the weekly benefit rate specified in this paragraph. Unless sub.  
17 (1m) applies, the weekly benefit rate shall equal 4 percent of the employee's base  
18 period wages that were paid during that quarter of the employee's base period in  
19 which the employee was paid the highest total wages, rounded down to the nearest  
20 whole dollar, except that, if that amount is less than the minimum amount shown  
21 in the following schedule, no benefits are payable to the employee and, if that amount  
22 is more than the maximum amount shown in the following schedule, the employee's  
23 weekly benefit rate shall be the maximum amount shown in the following schedule  
24 and except that, if the employee's benefits are exhausted during any week under s.  
25 108.06 (1), the employee shall be paid the remaining amount of benefits payable to

1 the employee in lieu of the amount shown in the following schedule: [See Figure  
2 108.05 (1) (q) following]

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

5 108.05 (1) (q) (intro.) Except as provided in s. 108.062 (6) (a), each eligible  
6 employee shall be paid benefits for each week of total unemployment that  
7 commences on or after January 4, 2009, and before January 5, 2014, at the weekly  
8 benefit rate specified in this paragraph. Unless sub. (1m) applies, the weekly benefit  
9 rate shall equal 4 percent of the employee's base period wages that were paid during  
10 that quarter of the employee's base period in which the employee was paid the  
11 highest total wages, rounded down to the nearest whole dollar, except that, if that  
12 amount is less than the minimum amount shown in the following schedule, no  
13 benefits are payable to the employee and, if that amount is more than the maximum  
14 amount shown in the following schedule, the employee's weekly benefit rate shall be  
15 the maximum amount shown in the following schedule and except that, if the  
16 employee's benefits are exhausted during any week under s. 108.06 (1), the employee  
17 shall be paid the remaining amount of benefits payable to the employee in lieu of the  
18 amount shown in the following schedule: [See Figure 108.05 (1) (q) following]

19 **SECTION 80.** 108.05 (1) (r) of the statutes is created to read:

20 108.05 (1) (r) Each eligible employee shall be paid benefits for each week of total  
21 unemployment that commences on or after January 5, 2014, at the weekly benefit  
22 rate specified in this paragraph. Unless sub. (1m) applies, the weekly benefit rate  
23 shall equal 4 percent of the employee's base period wages that were paid during that  
24 quarter of the employee's base period in which the employee was paid the highest  
25 total wages, rounded down to the nearest whole dollar, except that, if that amount

1 is less than the minimum amount shown in the following schedule, no benefits are  
 2 payable to the employee and, if that amount is more than the maximum amount  
 3 shown in the following schedule, the employee's weekly benefit rate shall be the  
 4 maximum amount shown in the following schedule and except that, if the employee's  
 5 benefits are exhausted during any week under s. 108.06 (1), the employee shall be  
 6 paid the remaining amount of benefits payable to the employee in lieu of the amount  
 7 shown in the following schedule: [See Figure 108.05 (1) (r) following]

Handwritten note in a circle: "PWS 47-7" with an arrow pointing to the figure box.

**Figure 108.05 (1) (r):**

<b>Line</b>	<b>Highest Quarterly Wages Paid</b>		<b>Weekly Benefit Rate</b>
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



**SECTION 80**

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
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
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 81.** 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~~

1 USC 125, and any amount that a claimant would have earned in available work  
2 under s. 108.04 (1) (a) which is treated as wages under s. 108.04 (1) (bm), but excludes  
3 any amount that a claimant earns for services performed as a volunteer fire fighter,  
4 volunteer emergency medical technician, or volunteer first responder. In applying  
5 this paragraph, the department shall disregard discrepancies of less than \$2  
6 between wages reported by employees and employers.

7 **SECTION 82.** 108.05 (3) (a) of the statutes, as affected by 2013 Wisconsin Acts  
8 .... (Assembly Bill 15) and .... (this act), is repealed and recreated to read:

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

20 **SECTION 83.** 108.06 (1) of the statutes is amended to read:

21 108.06 (1) Except as provided in ~~subs. sub.~~ (6) and (7) and ss. 108.141 and  
22 108.142, no claimant may receive total benefits based on employment in a base  
23 period greater than 26 times the claimant's weekly benefit rate under s. 108.05 (1)  
24 or 40% of the claimant's base period wages, whichever is lower. Except as provided  
25 in ~~subs. sub.~~ (6) and (7) and ss. 108.141 and 108.142, if a claimant's base period wages

1 are reduced or canceled under s. 108.04 (5) or (18), or suspended under s. 108.04 (1)  
2 (f), (10) (a), or (17), the claimant may not receive total benefits based on employment  
3 in a base period greater than 26 times the claimant's weekly benefit rate under s.  
4 108.05 (1) or 40% of the base period wages not reduced, canceled or suspended which  
5 were paid or payable to the claimant, whichever is lower.

6 **SECTION 84.** 108.06 (2) (c) of the statutes is amended to read:

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

10 **SECTION 85.** 108.06 (2) (cm) of the statutes is amended to read:

11 108.06 (2) (cm) If an employee qualifies to receive benefits using the base period  
12 described in s. 108.02 (4) (b), the wages used to compute the employee's benefit  
13 entitlement are not available for use in any subsequent benefit computation for the  
14 same employee, except under ~~sub. (7)~~ and s. 108.141 or 108.142.

15 **SECTION 86.** 108.06 (3) of the statutes is amended to read:

16 108.06 (3) There shall be payable to an employee, for weeks ending within the  
17 employee's benefit year, only those benefits computed for that benefit year based on  
18 the wages paid to the employee in the immediately preceding base period. Wages  
19 used in a given benefit computation are not available for use in any subsequent  
20 benefit computation except under ~~sub. (7)~~ and s. 108.141.

21 **SECTION 87.** 108.06 (6) (intro.) of the statutes is amended to read:

22 108.06 (6) (intro.) If a claimant has established a benefit year prior to the  
23 effective date of any increase in the maximum weekly benefit rate provided under  
24 s. 108.05 (1), the claimant has not exhausted his or her total benefit entitlement  
25 under sub. (1) for that benefit year on that effective date, and the claimant was

1 entitled to receive the maximum weekly benefit rate under s. 108.05 (1) that was in  
2 effect prior to that effective date, the limitation on the total benefits authorized to  
3 be paid to a claimant under sub. (1) does not apply to that claimant in that benefit  
4 year. Unless ~~sub. (7) or~~ s. 108.141 or 108.142 applies, the claimant's remaining  
5 benefit entitlement in that benefit year for the period beginning on that effective date  
6 shall be computed by:

7 **SECTION 88.** 108.06 (7) of the statutes is repealed.

8 **SECTION 89.** 108.10 (intro.) of the statutes is amended to read:

9 **108.10 Settlement of issues other than benefit claims.** (intro.) In  
10 connection with any issue arising under this chapter as to the status or liability of  
11 an employing unit in this state, for which no review is provided under s. 108.09 or  
12 108.227 (5) and whether or not a penalty is provided in s. 108.24, the following  
13 procedure shall apply:

14 **SECTION 90.** 108.14 (8n) (e) of the statutes is amended to read:

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

1 benefits based on that employment in accordance with s. 108.07 (5) (a) and (b). The  
2 department shall also charge the fund's balancing account with any other state's  
3 share of such benefits pending reimbursement by that state.

4 **SECTION 91.** 108.14 (19) of the statutes is amended to read:

5 108.14 (19) On or about ~~February~~ March 15 annually, the department shall  
6 prepare and furnish to the council on unemployment insurance a report  
7 summarizing the department's activities related to detection and prosecution of  
8 unemployment insurance fraud in the preceding year. The department shall include  
9 in the report information about audits conducted by the department under sub. (20),  
10 including the number and results of audits performed, in the previous year.

11 **SECTION 92.** 108.14 (20) of the statutes is created to read:

12 108.14 (20) The department shall conduct random audits on claimants for  
13 benefits under this chapter to assess compliance with the work search requirements  
14 under s. 108.04 (2) (a) 3.

15 **SECTION 93.** 108.14 (21) of the statutes is created to read:

16 108.14 (21) The department shall maintain a portal on the Internet that allows  
17 employers and claimants to log in and file with the department complaints related  
18 to the administration of this chapter.

19 **SECTION 94.** 108.14 (22) of the statutes is created to read:

20 108.14 (22) The department shall maintain a searchable, electronic database  
21 of significant decisions made by the commission on matters under this chapter for  
22 the use of attorneys employed by the department.

23 **SECTION 95.** 108.14 (23) of the statutes is created to read:

Handwritten notes: 94-5-4, 94-5-4, and a checkmark.

Handwritten note: and other individuals employed by the department whose duties necessitate use of the database

1 108.14 (23) (a) The department shall create and keep up-to-date a handbook  
2 for the purpose of informing employers that are subject to this chapter about the  
3 provisions and requirements of this chapter.

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

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

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

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

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

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

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

19 **SECTION 96.** 108.14 (24) of the statutes is created to read:

20 108.14 (24) The department shall prescribe by rule a standard affidavit form  
21 that may be used by parties to appeals under ss. 108.09 and 108.10 and shall make  
22 the form available to employers and claimants. The form shall be sufficient to qualify  
23 as admissible evidence in a hearing under this chapter if the authentication is  
24 sufficient and the information set forth by the affiant is admissible, but its use by a

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1 party does not eliminate the right of an opposing party to cross examine the affiant  
2 concerning the facts asserted in the affidavit.

3 SECTION 97. 108.14 (25) of the statutes is created to read:

4 108.14 (25) (a) In this section, "appeal tribunal" includes appeal tribunals  
5 under s. 108.09 (3) (a) 1., 2., and 3.

6 (b) The department shall conduct an initial training for all individuals who  
7 serve as appeal tribunals to prepare them to be able to perform the duties of appeal  
8 tribunals established under this chapter.

9 (c) The department shall require each individual who serves as an appeal  
10 tribunal to satisfy continuing education requirements, as prescribed by the  
11 department.

12 SECTION 98. 108.141 (7) (a) of the statutes is amended to read:

13 108.141 (7) (a) The department shall charge the state's share of each week of  
14 extended benefits to each employer's account in proportion to the employer's share  
15 of the total wages of the employee receiving the benefits in the employee's base  
16 period, except that if the employer is subject to the contribution requirements of ss.  
17 108.17 and 108.18 the department shall charge the share of extended benefits to  
18 which s. 108.04 (1) (f), (5), (7) (a), (c), (d), (e), (k), (L), (o), (p), (q), (s), or (t), (7m) or (8)  
19 (a) or 108.07 (3), (3r), (5) (b) or (8) applies to the fund's balancing account.

20 SECTION 99. 108.16 (2) (g) and (h) of the statutes are amended to read:

21 108.16 (2) (g) Whenever the department receives a request of 2 or more  
22 partnerships ~~or limited liability companies~~ consisting of the same partners ~~or~~  
23 members to be treated as separate employers prior to October 1 of any year, the  
24 department shall apportion the balance in any existing account of the partnerships  
25 ~~or limited liability companies~~ among the separate employers on January 1 following

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

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

25 **SECTION 100.** 108.16 (8) (b) 4. of the statutes is amended to read:

1           108.16 (8) (b) 4. The department has received a written application from the  
2 transferee requesting that it be deemed a successor. ~~Such~~ Unless the transferee  
3 satisfies the department that the application was late as a result of excusable  
4 neglect, the application must be received by the department on or before the  
5 contribution payment due date for the first full quarter following the date of transfer.  
6 The department shall not accept a late application under this subdivision more than  
7 90 days after its due date.

8           **SECTION 101.** 108.19 (1m) of the statutes is amended to read:

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

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

11 **SECTION 102.** 108.19 (1m) of the statutes, as affected by 2013 Wisconsin Act ....  
12 (this act), is amended to read:

13 108.19 (1m) ~~The department shall pay any interest due on advances from the~~  
14 ~~federal unemployment account to the unemployment reserve fund under Title XII of~~  
15 ~~the federal social security act (42 USC 1321 to 1324) by first applying any amount~~  
16 ~~available for that purpose from the appropriation under s. 20.445 (1) (fx). If the~~  
17 ~~amount appropriated under s. 20.445 (1) (fx) is insufficient to make full payment of~~  
18 ~~the amount due for any year, the department shall then apply any unencumbered~~  
19 ~~balance in the unemployment interest payment fund and any amounts paid under~~  
20 ~~s. 108.20 (2m). If those amounts are insufficient to make full payment of the amount~~  
21 ~~due for any year, the department shall require each~~ Each employer subject to this  
22 chapter as of the date a rate is established under this subsection ~~to~~ shall pay an  
23 assessment to the unemployment interest payment fund at a rate established by the  
24 department sufficient to pay interest due on ~~those~~ advances from the federal  
25 unemployment account under Title XII of the social security act (42 USC 1321 to

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

15 **SECTION 103.** 108.205 (1) of the statutes is amended to read:

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

25 **SECTION 104.** 108.21 (1) of the statutes is amended to read:

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

24           **SECTION 105.** 108.22 (1) (a) of the statutes is amended to read:

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

18           **SECTION 106.** 108.22 (1) (cm) of the statutes is created to read:

19           108.22 (1) (cm) In limited circumstances as prescribed by rule of the  
20          department, the department may waive or decrease the interest charged under par.  
21          (a).

22           **SECTION 107.** 108.223 of the statutes is created to read:

23           **108.223 Financial record matching program. (1) DEFINITIONS.** In this  
24          section:

1           (a) “Account” means a demand deposit account, checking account, negotiable  
2 withdrawal order account, savings account, time deposit account, or money market  
3 mutual fund account.

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

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

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

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

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

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



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

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

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

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

23           (a) At least once each calendar quarter, the financial institution shall provide  
24 the department with information concerning all accounts maintained at the  
25 financial institution. For each account maintained at the financial institution, the

1 financial institution shall notify the department of the name and social security  
2 number or other tax identification number of each person having an ownership  
3 interest in the account, together with a description of each person's interest. The  
4 information required under this paragraph shall be provided in the manner specified  
5 in the agreement under sub. (2) (b) and, to the extent feasible, by an electronic data  
6 exchange.

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

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

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

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

11           **SECTION 108.** 108.227 of the statutes is created to read:

12           **108.227 License denial, nonrenewal, discontinuation, suspension and**  
13 **revocation based on delinquent unemployment insurance contributions.**

14           **(1) DEFINITIONS.** In this section:

15           (a) “Contribution” includes contributions under ss. 108.17 and 108.18, interest  
16 for a nontimely payment or a fee assessed on an employer, an assessment under s.  
17 108.19, any payment due for a forfeiture imposed upon an employing unit under s.  
18 108.04 (11) (c), and any other penalty assessed by the department under this chapter  
19 against an employing unit.

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

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

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

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

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

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

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

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

17 6. A license or certificate of registration issued by the department of financial  
18 institutions, or a division of it, under ss. 138.09, 138.12, 138.14, 217.06, 218.0101 to  
19 218.0163, 218.02, 218.04, 218.05, 224.72, 224.725, 224.93 or under subch. IV of ch.  
20 551.

21 7. A license described in s. 218.0114 (14) (a) and (g), a license described in s.  
22 218.0114 (14) (b), (c) or (e), a license issued under s. 218.11, 218.12, 218.22, 218.32,  
23 218.41, 343.61 or 343.62, a buyer identification card issued under s. 218.51 or a  
24 certificate of registration issued under s. 341.51.

25 7m. A license issued under s. 562.05 or 563.24.

- 1           8. A license, registration or certification specified in s. 299.07 (1) (a).
- 2           9. A credential.
- 3           10. A license or permit granted by the department of public instruction.
- 4           11. A license to practice law.
- 5           12. A license issued under s. 628.04, 632.69 (2), or 633.14 or a temporary license
- 6 issued under s. 628.09.
- 7           13. A license issued by the government accountability board under s. 13.63 (1).
- 8           14. A permit under s. 170.12.
- 9           15. A certificate under s. 73.03 (50) or a certification under s. 73.09.
- 10          (f) “Licensing department” means the department of administration; the board
- 11 of commissioners of public lands; the department of children and families; the
- 12 government accountability board; the department of financial institutions; the
- 13 department of health services; the department of natural resources; the department
- 14 of public instruction; the department of revenue; the department of safety and
- 15 professional services; the office of the commissioner of insurance; or the department
- 16 of transportation.
- 17          (g) “Nondelinquency certificate” means a certificate that the department of
- 18 workforce development issues to a person and that states that the person is not liable
- 19 for delinquent contributions.
- 20          **(2) DUTIES AND POWERS OF LICENSING DEPARTMENTS.** (a) Each licensing
- 21 department and the supreme court, if the supreme court agrees, shall enter into a
- 22 memorandum of understanding with the department of workforce development
- 23 under sub. (4) (a) that requires the licensing department or supreme court to do all
- 24 of the following:

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

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

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

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

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

1           b. Mail a notice of suspension, revocation, or denial under subd. 1. a. to the  
2 license holder or applicant. The notice shall include a statement of the facts that  
3 warrant the suspension, revocation, or denial and a statement that the license holder  
4 or applicant may, within 30 days after the date on which the notice of suspension,  
5 revocation, or denial is mailed, file a written request with the department of  
6 workforce development to have the certification of contribution delinquency on  
7 which the suspension, revocation, or denial is based reviewed at a hearing under sub.  
8 (5) (a) and that the license holder or applicant may seek judicial review under sub.  
9 (6) of an affirmation under sub. (5) (b) 2. that the person is liable for delinquent  
10 contributions. With respect to a license granted by a credentialing board, the  
11 department of safety and professional services shall mail a notice under this subd.  
12 1. b. With respect to a license to practice law, the department of workforce  
13 development shall mail a notice under this subd. 1. b. and the notice shall indicate  
14 that the license holder or applicant may request a hearing under sub. (5) (a) and may  
15 request judicial review under sub. (6) and that the department of workforce  
16 development will submit a certificate of delinquency to suspend, revoke, or deny a  
17 license to practice law to the supreme court after the license holder or applicant has  
18 exhausted his or her remedies under subs. (5) (a) and (6) or has failed to make use  
19 of such remedies. A notice sent to a person who holds a license to practice law or who  
20 is an applicant for a license to practice law shall also indicate that the department  
21 of workforce development may not submit a certificate of delinquency to the supreme  
22 court if the license holder or applicant pays the delinquent contributions in full or  
23 enters into an agreement with the department of workforce development to satisfy  
24 the delinquency.

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

7           2m. With respect to a license to practice law, if notified by the department of  
8 workforce development that the department of workforce development has affirmed  
9 a certification of contribution delinquency after any requested review under subs. (5)  
10 (a) and (6), decide whether to suspend, revoke, or deny a license to practice law.

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

20           4. If a person whose license has been suspended or revoked or whose  
21 application for a license or license renewal or continuation has been denied under  
22 subd. 1. a. submits a nondelinquency certificate issued under sub. (3) (a) 2., reinstate  
23 the license or grant the person's application for the license or license renewal or  
24 continuation, unless there are other grounds for not reinstating the license or for  
25 denying the application for the license or license renewal or continuation. With



1 respect to a license granted by a credentialing board, the department of safety and  
2 professional services shall reinstate a license or grant an application under this  
3 subdivision.

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

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

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

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

16 2. A licensing department may not disclose any information received under  
17 subd. 1. a. or b. to any person except to the department of workforce development for  
18 the purpose of requesting certifications under par. (a) 1. or 2. in accordance with the  
19 memorandum of understanding under sub. (4) and administering the  
20 unemployment insurance program, to the department of revenue for the purpose of  
21 requesting certifications under s. 73.0301 (2) (a) 1. or 2. in accordance with the  
22 memorandum of understanding under s. 73.0301 (4) and administering state taxes,  
23 and to the department of children and families for the purpose of administering s.  
24 49.22.

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

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

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

10          3. Upon the request of any person whose license or certificate has been  
11 previously revoked or denied under s. 102.17 (1) (ct), 103.275 (2) (bt), 103.34 (10) (d),  
12 103.91 (4) (d), 103.92 (8), 104.07 (7), or 105.13 (4), reinstate the license or certificate  
13 if the applicant is not liable for delinquent contributions.

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

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

21          1. Establish requirements for making requests under sub. (2) (a) 1. and 2.,  
22 including specifying the time when a licensing department or the supreme court  
23 shall make requests under sub. (2) (a) 1. and 2., and for making certifications under  
24 sub. (3) (b).

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

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

3 1.:

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

5 2. The convenience of applicants.

6 3. The impact on collecting delinquent contributions.

7 4. The effects on program administration.

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

10 (5) HEARING. (a) The department of workforce development shall conduct a  
11 hearing requested by a license holder or applicant for a license or license renewal or  
12 continuation under sub. (2) (b) 1. b., or as requested under s. 102.17 (1) (ct), 103.275  
13 (2) (bt), 103.34 (10) (d), 103.91 (4) (d), 103.92 (8), 104.07 (7), or 105.13 (4), to review  
14 a certification or determination of contribution delinquency that is the basis of a  
15 denial, suspension, or revocation of a license or certificate in accordance with this  
16 section or 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). A hearing under this paragraph  
18 is limited to questions of mistaken identity of the license or certificate holder or  
19 applicant and of prior payment of the contributions that the department of workforce  
20 development certified or determined the license or certificate holder or applicant  
21 owes the department. At a hearing under this paragraph, any statement filed by the  
22 department of workforce development, the licensing department, or the supreme  
23 court, if the supreme court agrees, may be admitted into evidence and is prima facie  
24 evidence of the facts that it contains. Notwithstanding ch. 227, a person entitled to

1 a hearing under this paragraph is not entitled to any other notice, hearing, or review,  
2 except as provided in sub. (6).

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

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

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

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

5           **SECTION 109.** 115.31 (6m) of the statutes is amended to read:

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

12           **SECTION 110.** 118.19 (1m) (a) of the statutes is amended to read:

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

20           **SECTION 111.** 118.19 (1m) (b) of the statutes is amended to read:

21           118.19 **(1m)** (b) The department of public instruction may not issue or renew  
22 a license or permit or revalidate a license that has no expiration date if the  
23 department of revenue certifies under s. 73.0301 that the applicant, licensee, or  
24 permit holder is liable for delinquent taxes or if the department of workforce

1 development certifies under s. 108.227 that the applicant, licensee, or permit holder  
2 is liable for delinquent unemployment insurance contributions.

3 **SECTION 112.** 138.09 (1m) (b) 2. a. of the statutes is amended to read:

4 138.09 (1m) (b) 2. a. The division may disclose information under subd. 1. to  
5 the department of revenue for the sole purpose of requesting certifications under s.  
6 73.0301 and to the department of workforce development for the sole purpose of  
7 requesting certifications under s. 108.227.

8 **SECTION 113.** 138.09 (3) (am) 2. of the statutes is amended to read:

9 138.09 (3) (am) 2. The department of revenue certifies under s. 73.0301 that  
10 the applicant is liable for delinquent taxes or the department of workforce  
11 development certifies under s. 108.227 that the applicant is liable for delinquent  
12 unemployment insurance contributions.

13 **SECTION 114.** 138.09 (4) (c) of the statutes is amended to read:

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

22 **SECTION 115.** 138.12 (3) (d) 2. a. of the statutes is amended to read:

23 138.12 (3) (d) 2. a. The division may disclose information under subd. 1. to the  
24 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 116.** 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 117.** 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 118.** 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 119.** 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 120.** 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 121.** 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 122.** 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 123.** 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 124.** 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 125.** 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 126.** 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 127.** 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 128.** 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 129.** 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 130.** 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 131.** 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 132.** 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 133.** 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 134.** 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 135.** 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 136.** 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.