

1 108.22 (8) (c) 1. a. The overpayment was the result of a departmental error and
2 ~~was not the fault of any employer under s. 108.04 (13) (f); and~~

3 **SECTION 153.** 108.22 (8e) of the statutes is created to read:

4 108.22 (8e) If the department determines a payment has been made to an
5 unintended recipient erroneously without fault on the part of the intended payee, the
6 department may issue the correct payment to the intended payee if necessary, and
7 may recover the amount of the erroneous payment from the recipient under this
8 section or s. 108.225 or 108.245.

9 **SECTION 154.** 108.223 of the statutes is created to read:

10 **108.223 Financial record matching program. (1) DEFINITIONS.** In this
11 section:

12 (a) "Account" means a demand deposit account, checking account, negotiable
13 withdrawal order account, savings account, time deposit account, or money market
14 mutual fund account.

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

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

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

20 (b) The department shall enter into agreements with financial institutions
21 doing business in this state to operate the financial record matching program under
22 this section. An agreement shall require the financial institution to participate in
23 the financial record matching program by electing either the financial institution
24 matching option under sub. (3) or the state matching option under sub. (4). The
25 financial institution and the department may by mutual agreement make changes

1 to the agreement. A financial institution that wishes to choose a different matching
2 option shall provide the department with at least 60 days notice. The department
3 shall furnish the financial institution with a signed copy of the agreement.

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

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

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

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

18 (b) Based on the information received under par. (a), the financial institution
19 shall take actions necessary to determine whether any debtor has an ownership
20 interest in an account maintained at the financial institution. If the financial
21 institution determines that a debtor has an ownership interest in an account at the
22 financial institution, the financial institution shall provide the department with a
23 notice containing the debtor's name, address of record, social security number or
24 other taxpayer identification number, and account information. The account
25 information shall include the account number, the account type, the nature of the

1 ownership interest in the account, and the balance of the account at the time that the
2 record match is made. The notice under this paragraph shall be provided in the
3 manner specified in the agreement under sub. (2) (b) and, to the extent feasible, by
4 an electronic data exchange.

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

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

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

24 (5) USE OF INFORMATION BY FINANCIAL INSTITUTION; PENALTY. A financial
25 institution participating in the financial record matching program under this

1 section, and the employees, agents, officers, and directors of the financial institution,
2 may use information received from the department under sub. (3) only for the
3 purpose of matching records and may use information provided by the department
4 in requesting additional information under sub. (4) only for the purpose of providing
5 the additional information. Neither the financial institution nor any employee,
6 agent, officer, or director of the financial institution may disclose or retain
7 information received from the department concerning debtors. Any person who
8 violates this subsection may be fined not less than \$50 nor more than \$1,000 or
9 imprisoned in the county jail for not less than 10 days or more than one year or both.

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

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

20 **SECTION 155.** 108.227 of the statutes is created to read:

21 **108.227 License denial, nonrenewal, discontinuation, suspension and**
22 **revocation based on delinquent unemployment insurance contributions.**

23 (1) DEFINITIONS. In this section:

24 (a) "Contribution" includes contributions under ss. 108.17 and 108.18, interest
25 for a nontimely payment or a fee assessed on an employer, an assessment under s.

1 108.19, any payment due for a forfeiture imposed upon an employing unit under s.
2 108.04 (11) (c), and any other penalty assessed by the department under this chapter
3 against an employing unit.

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

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

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

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

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

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

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

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

1 6. A license or certificate of registration issued by the department of financial
2 institutions, or a division of it, under ss. 138.09, 138.12, 138.14, 217.06, 218.0101 to
3 218.0163, 218.02, 218.04, 218.05, 224.72, 224.725, 224.93 or under subch. IV of ch.
4 551.

5 7. A license described in s. 218.0114 (14) (a) and (g), a license described in s.
6 218.0114 (14) (b), (c) or (e), a license issued under s. 218.11, 218.12, 218.22, 218.32,
7 218.41, 343.61 or 343.62, a buyer identification card issued under s. 218.51 or a
8 certificate of registration issued under s. 341.51.

9 7m. A license issued under s. 562.05 or 563.24.

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

11 9. A credential.

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

13 11. A license to practice law.

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

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

17 14. A permit under s. 170.12.

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

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

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

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

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

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

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

21 1. a. If, after a request is made under par. (a) 1. or 2., the department of
22 workforce development certifies that the license holder or applicant for a license or
23 license renewal or continuation is liable for delinquent contributions, revoke the
24 license or deny the application for the license or license renewal or continuation. The
25 department of transportation may suspend licenses described in sub. (1) (e) 7. in lieu

1 of revoking those licenses. A suspension, revocation, or denial under this subd. 1. a.
2 is not subject to administrative review or, except as provided in sub. (6), judicial
3 review. With respect to a license granted by a credentialing board, the department
4 of safety and professional services shall make a revocation or denial under this subd.
5 1. a. With respect to a license to practice law, the department of workforce
6 development shall not submit a certification under this subd. 1. a. to the supreme
7 court until after the license holder or applicant has exhausted his or her remedies
8 under subs. (5) (a) and (6) or has failed to make use of such remedies.

9 b. Mail a notice of suspension, revocation, or denial under subd. 1. a. to the
10 license holder or applicant. The notice shall include a statement of the facts that
11 warrant the suspension, revocation, or denial and a statement that the license holder
12 or applicant may, within 30 days after the date on which the notice of suspension,
13 revocation, or denial is mailed, file a written request with the department of
14 workforce development to have the certification of contribution delinquency on
15 which the suspension, revocation, or denial is based reviewed at a hearing under sub.
16 (5) (a) and that the license holder or applicant may seek judicial review under sub.
17 (6) of an affirmation under sub. (5) (b) 2. that the person is liable for delinquent
18 contributions. With respect to a license granted by a credentialing board, the
19 department of safety and professional services shall mail a notice under this subd.
20 1. b. With respect to a license to practice law, the department of workforce
21 development shall mail a notice under this subd. 1. b. and the notice shall indicate
22 that the license holder or applicant may request a hearing under sub. (5) (a) and may
23 request judicial review under sub. (6) and that the department of workforce
24 development will submit a certificate of delinquency to suspend, revoke, or deny a
25 license to practice law to the supreme court after the license holder or applicant has

1 exhausted his or her remedies under subs. (5) (a) and (6) or has failed to make use
2 of such remedies. A notice sent to a person who holds a license to practice law or who
3 is an applicant for a license to practice law shall also indicate that the department
4 of workforce development may not submit a certificate of delinquency to the supreme
5 court if the license holder or applicant pays the delinquent contributions in full or
6 enters into an agreement with the department of workforce development to satisfy
7 the delinquency.

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

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

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

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

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

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

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

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

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

24 2. A licensing department may not disclose any information received under
25 subd. 1. a. or b. to any person except to the department of workforce development for

1 the purpose of requesting certifications under par. (a) 1. or 2. in accordance with the
2 memorandum of understanding under sub. (4) and administering the
3 unemployment insurance program, to the department of revenue for the purpose of
4 requesting certifications under s. 73.0301 (2) (a) 1. or 2. in accordance with the
5 memorandum of understanding under s. 73.0301 (4) and administering state taxes,
6 and to the department of children and families for the purpose of administering s.
7 49.22.

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

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

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

17 3. Upon the request of any person whose license or certificate has been
18 previously revoked or denied under s. 102.17 (1) (ct), 103.275 (2) (bt), 103.34 (10) (d),
19 103.91 (4) (d), 103.92 (8), 104.07 (7), or 105.13 (4), reinstate the license or certificate
20 if the applicant is not liable for delinquent contributions.

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

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

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

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

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

10 1.:

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

12 2. The convenience of applicants.

13 3. The impact on collecting delinquent contributions.

14 4. The effects on program administration.

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

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

1 applicant and of prior payment of the contributions that the department of workforce
2 development certified or determined the license or certificate holder or applicant
3 owes the department. At a hearing under this paragraph, any statement filed by the
4 department of workforce development, the licensing department, or the supreme
5 court, if the supreme court agrees, may be admitted into evidence and is prima facie
6 evidence of the facts that it contains. Notwithstanding ch. 227, a person entitled to
7 a hearing under this paragraph is not entitled to any other notice, hearing, or review,
8 except as provided in sub. (6).

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

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

22 2. Provide notice that the department of workforce development has affirmed
23 its certification of contribution delinquency to a license holder; to an applicant for a
24 license, a license renewal, or a license continuation; and to the licensing department
25 or the supreme court, if the supreme court agrees. For a hearing requested in

1 response to an action taken under s. 102.17 (1) (ct), 103.275 (2) (bt), 103.34 (10) (d),
2 103.91 (4) (d), 103.92 (8), 104.07 (7), or 105.13 (4), the department of workforce
3 development shall provide notice to the license or certificate holder or applicant that
4 the department of workforce development has affirmed its determination of
5 contribution delinquency.

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

10 **SECTION 156.** 108.245 of the statutes is created to read:

11 **108.245 Recovery of erroneous payments from fund.** (1) The department
12 may commence an action to preserve and recover the proceeds of any payment from
13 the fund not resulting from a departmental error, including any payment to which
14 the recipient is not entitled, from any transferee or other person that receives,
15 possesses, or retains such a payment or from any account, including an account at
16 any financial institution, resulting from the transfer, use, or disbursement of such
17 a payment.

18 (2) The department may sue for injunctive relief to require the payee,
19 transferee, or other person, including a financial institution, in possession of the
20 proceeds from any payment from the fund to preserve the proceeds and to prevent
21 the transfer or use of the proceeds upon showing that the payee, transferee, or other
22 person that receives, possesses, or retains the proceeds is not entitled to receive,
23 possess, or retain the proceeds pending the final order of the court directing
24 disposition of the proceeds. Upon entry of a final order of the court directing the

1 proceeds to be transferred to the department, the payee, transferee, or other person
2 in possession of the proceeds shall transfer the proceeds to the department.

3 (3) The existence of an administrative or other legal remedy for recovery of a
4 payment under sub. (1) or the the failure of the department to exhaust any such
5 remedy is not a defense to an action under sub. (1). A judgment entered by a court
6 under this section may be recovered and satisfied under s. 108.225.

7 **SECTION 157.** 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 158.** 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 159.** 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 160.** 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 161.** 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 162.** 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 163.** 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 164.** 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 165.** 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 166.** 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 167.** 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 168.** 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 169.** 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 170.** 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 171.** 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 172.** 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 173.** 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 174.** 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 175.** 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 176.** 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 177.** 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 178.** 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 179.** 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 180.** 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 181.** 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 182.** 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 183.** 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 184.** 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 185.** 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 186.** 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 187.** 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 188.** 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 189.** 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 190.** 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 191.** 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 192.** 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 193.** 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 194.** 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 195.** 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 196.** 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 197.** 218.04 (5) (at) of the statutes is created to read:

1 218.04 (5) (at) The division shall revoke a license issued under this section if
2 the department of workforce development certifies under s. 108.227 that the licensee
3 is liable for delinquent unemployment insurance contributions. A licensee whose
4 license is revoked under this paragraph for delinquent unemployment insurance
5 contributions is entitled to a notice under s. 108.227 (2) (b) 1. b. and a hearing under
6 s. 108.227 (5) (a) but is not entitled to any other notice or hearing under this section.

7 **SECTION 198.** 218.04 (5) (b) of the statutes is amended to read:

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

15 **SECTION 199.** 218.05 (3) (am) 2. a. of the statutes is amended to read:

16 218.05 (3) (am) 2. a. The division may disclose information under subd. 1. to
17 the department of revenue for the sole purpose of requesting certifications under s.
18 73.0301 and to the department of workforce development for the sole purpose of
19 requesting certifications under s. 108.227.

20 **SECTION 200.** 218.05 (4) (c) 2m. of the statutes is created to read:

21 218.05 (4) (c) 2m. The department of workforce development certifies under s.
22 108.227 that the applicant is liable for delinquent unemployment insurance
23 contributions. An applicant whose application is denied under this subdivision for
24 delinquent unemployment insurance contributions is entitled to a notice under s.

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

3 **SECTION 201.** 218.05 (11) (bm) of the statutes is created to read:

4 218.05 (11) (bm) The department of workforce development certifies under s.
5 108.227 that the renewal applicant is liable for delinquent unemployment insurance
6 contributions. An applicant whose application is not renewed under this paragraph
7 for delinquent unemployment insurance contributions is entitled to a notice under
8 s. 108.227 (2) (b) 1. b. and hearing under s. 108.227 (5) (a) but is not entitled to any
9 other notice or hearing under this section.

10 **SECTION 202.** 218.05 (12) (at) of the statutes is created to read:

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

17 **SECTION 203.** 218.05 (12) (b) of the statutes is amended to read:

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

24 **SECTION 204.** 218.05 (12) (e) of the statutes is amended to read:

1 218.05 (12) (e) Except as provided under pars. (am) ~~and (ar)~~ to (at), no license
2 shall be revoked until the licensee has had notice of a hearing thereon and an
3 opportunity to be heard. When any license is so revoked, the division shall within
4 20 days thereafter, prepare and keep on file with the division, a written order or
5 decision of revocation which shall contain the division's findings with respect thereto
6 and the reasons supporting the revocation and shall send by mail a copy thereof to
7 the licensee at the address set forth in the license within 5 days after the filing with
8 the division of such order, finding or decision.

9 **SECTION 205.** 218.11 (2) (am) 3. of the statutes is amended to read:

10 218.11 (2) (am) 3. The department may not disclose any information received
11 under subd. 1. to any person except to the department of children and families for
12 purposes of administering s. 49.22 ~~or~~, to the department of revenue for the sole
13 purpose of requesting certifications under s. 73.0301, and to the department of
14 workforce development for the sole purpose of requesting certifications under s.
15 108.227.

16 **SECTION 206.** 218.11 (6m) (c) of the statutes is created to read:

17 218.11 (6m) (c) The licensor shall suspend or revoke a license if the department
18 of workforce development certifies under s. 108.227 that the licensee is liable for
19 delinquent unemployment insurance contributions. A licensee whose license is
20 suspended or revoked under this paragraph for delinquent unemployment insurance
21 contributions is entitled to a notice under s. 108.227 (2) (b) 1. b. and a hearing under
22 s. 108.227 (5) (a) but is not entitled to any other notice or hearing under this section.

23 **SECTION 207.** 218.12 (2) (am) 2. of the statutes is amended to read:

24 218.12 (2) (am) 2. The department may not disclose a social security number
25 obtained under par. (a) to any person except to the department of children and

1 families for the sole purpose of administering s. 49.22 ~~or~~, to the department of
2 revenue for the sole purpose of requesting certifications under s. 73.0301, and to the
3 department of workforce development for the sole purpose of requesting
4 certifications under s. 108.227.

5 **SECTION 208.** 218.12 (3m) (c) of the statutes is created to read:

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

12 **SECTION 209.** 218.21 (2m) (b) of the statutes is amended to read:

13 218.21 **(2m)** (b) The department of transportation may not disclose any
14 information received under sub. (2) (ag) or (am) to any person except to the
15 department of children and families for purposes of administering s. 49.22 ~~or~~, the
16 department of revenue for the sole purpose of requesting certifications under s.
17 73.0301, and the department of workforce development for the sole purpose of
18 requesting certifications under s. 108.227.

19 **SECTION 210.** 218.22 (3m) (c) of the statutes is created to read:

20 218.22 **(3m)** (c) The department of transportation shall suspend or revoke a
21 license if the department of workforce development certifies under s. 108.227 that
22 the licensee is liable for delinquent unemployment insurance contributions. A
23 licensee whose license is suspended or revoked under this paragraph for delinquent
24 unemployment insurance contributions is entitled to a notice under s. 108.227 (2) (b)

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

3 **SECTION 211.** 218.31 (1m) (b) of the statutes is amended to read:

4 218.31 (1m) (b) The department of transportation may not disclose any
5 information received under sub. (1) (ag) or (am) to any person except to the
6 department of children and families for purposes of administering s. 49.22 or, the
7 department of revenue for the sole purpose of requesting certifications under s.
8 73.0301, and the department of workforce development for the sole purpose of
9 requesting certifications under s. 108.227.

10 **SECTION 212.** 218.32 (3m) (c) of the statutes is created to read:

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

18 **SECTION 213.** 218.41 (2) (am) 2. of the statutes is amended to read:

19 218.41 (2) (am) 2. The department of transportation may not disclose any
20 information received under subd. 1. a. or b. to any person except to the department
21 of children and families for the sole purpose of administering s. 49.22 or, the
22 department of revenue for the sole purpose of requesting certifications under s.
23 73.0301, and the department of workforce development for the sole purpose of
24 requesting certifications under s. 108.227.

25 **SECTION 214.** 218.41 (3m) (b) 3. of the statutes is created to read:

1 218.41 (3m) (b) 3. A license shall be suspended or revoked if the department
2 of workforce development certifies under s. 108.227 that the licensee is liable for
3 delinquent unemployment insurance contributions. A licensee whose license is
4 suspended or revoked under this subdivision for delinquent unemployment
5 insurance contributions is entitled to a notice under s. 108.227 (2) (b) 1. b. and
6 hearing under s. 108.227 (5) (a) but is not entitled to any other notice or hearing
7 under this section.

8 **SECTION 215.** 218.51 (3) (am) 2. of the statutes is amended to read:

9 218.51 (3) (am) 2. The department of transportation may not disclose any
10 information received under subd. 1. a. or b. to any person except to the department
11 of children and families for the sole purpose of administering s. 49.22 or, the
12 department of revenue for the sole purpose of requesting certifications under s.
13 73.0301, and the department of workforce development for the sole purpose of
14 requesting certifications under s. 108.227.

15 **SECTION 216.** 218.51 (4m) (b) 3. of the statutes is created to read:

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

23 **SECTION 217.** 224.44 of the statutes is created to read:

24 **224.44 Disclosure of financial records for collection of unemployment**
25 **insurance debt. (1) DEFINITIONS.** In this section:

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

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

3 **(2) FINANCIAL RECORD MATCHING AGREEMENTS.** A financial institution is required
4 to enter into an agreement with the department of workforce development under s.
5 108.223.

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

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

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

12 **SECTION 218.** 224.72 (2) (c) 2. a. of the statutes is amended to read:

13 224.72 **(2)** (c) 2. a. The department may disclose information under subd. 1. to
14 the department of revenue for the sole purpose of requesting certifications under s.
15 73.0301 and to the department of workforce development for the sole purpose of
16 requesting certifications under s. 108.227.

17 **SECTION 219.** 224.72 (7m) (bm) of the statutes is created to read:

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

24 **SECTION 220.** 224.725 (2) (b) 1. a. of the statutes is amended to read: