



2013 ASSEMBLY BILL 801

1 **AN ACT** *to renumber and amend* 71.93 (1) (d); *to amend* 71.93 (3) (a) (intro.)
2 and 177.18 (1); and *to create* 71.93 (1) (d) 2. and 177.19 of the statutes;
3 **relating to:** establishing a process for the return of unclaimed property by the
4 state.

Analysis by the Legislative Reference Bureau

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

5 **SECTION 1.** 71.93 (1) (d) of the statutes is renumbered 71.93 (1) (d) (intro.) and
6 amended to read:

7 71.93 (1) (d) (intro.) “Refund” means the any of the following:

8 1. The excess amount by which any payments, refundable credits, or both
9 exceed a debtor’s Wisconsin tax liability or any other liability owed to the
10 department.

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1 **SECTION 2.** 71.93 (1) (d) 2. of the statutes is created to read:

2 71.93 (1) (d) 2. The amount owed to a debtor under s. 177.24 (3) for the return
3 of abandoned property under s. 177.24 which exceeds a debtor's Wisconsin tax
4 liability or any other liability owed to the department.

5 **SECTION 3.** 71.93 (3) (a) (intro.) of the statutes, as affected by 2013 Wisconsin
6 Act 20, is amended to read:

7 71.93 (3) (a) (intro.) The department of revenue shall setoff any debt or other
8 amount owed to the department, regardless of the origin of the debt or of the amount,
9 its nature or its date. The department's setoff shall include the use of unclaimed
10 property owed to the debtor under s. 177.24. If after the setoff there remains a refund
11 in excess of \$10, the department shall set off the remaining refund against certified
12 debts of other entities in the following order:

13 **SECTION 4.** 177.18 (1) of the statutes is amended to read:

14 177.18 (1) Before July 1 of each year, the administrator shall publish on an
15 Internet site maintained by the administrator a notice entitled "Notice of the names
16 of persons appearing to be owners of abandoned ~~property~~ property. Except as
17 provided in sub. (1m), the notice shall include the name and last-known address of
18 each person identified in a report filed under s. 177.17 since the publication of the
19 previous notice. The administrator shall also publish the notice as a class 1 notice
20 under ch. 985, in a newspaper of general circulation in the county in which is located
21 the last-known address of the person to be named in the notice. If no address is listed
22 or the address is outside this state, the notice shall be published in the county in
23 which the holder of the property has its principal place of business within this state.

24 **SECTION 5.** 177.19 of the statutes is created to read:

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1 **177.19 Tax return identification of apparent owners of abandoned**
2 **property.** (1) Annually, before July 1, the administrator shall notify the
3 department of revenue of the names of all persons appearing to be owners of
4 abandoned property under s. 177.18 (1). The administrator shall also provide to the
5 department of revenue the social security numbers of the persons, if available.

6 (2) The department of revenue shall notify the administrator if any person
7 under sub. (1) has filed a Wisconsin income tax return in that year and shall provide
8 the administrator with the address of the person that appears on the tax return. The
9 department shall also notify the administrator if any person under sub. (1) is a debtor
10 under s. 71.93 or 71.935.

11 (3) For any person who is identified under sub. (2), the administrator shall do
12 all of the following:

13 (a) If the person is a debtor under s. 71.93 or 71.935, the administrator shall
14 first pay to the department from the amount that is owed the person all setoffs
15 against the person's debt under s. 71.93 or 71.935.

16 (b) 1. If the value of the property that is owed the person is \$2,000 or less after
17 any setoff is paid under par. (a), the person is not required to file a claim under s.
18 177.24 and the administrator shall deliver the property or pay the amount owing to
19 the person in the manner provided under s. 177.24 (3).

20 2. If the value of the property that is owed the person is greater than \$2,000
21 after any setoff is paid under par. (a), the administrator shall send written notice to
22 the person, informing the person that he or she is the owner of abandoned property
23 held by the state and may file a claim with the administrator for return of the
24 property under s. 177.24.

25 **SECTION 6. Effective date.**

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SECTION 6

1 (1) This act takes effect on July 1, 2015.

2 (END)