



WISCONSIN LEGISLATIVE COUNCIL AMENDMENT MEMO

2017 Senate Bill 617

Senate Amendments 1 and 2

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2017 SENATE BILL 617

Senate Bill 617 makes several changes to laws administered by the Department of Revenue (DOR), including revision to procedures governing a seller's erroneous collection of sales tax, certification of property assessors, use of Social Security numbers on certain tax documents, electronic delivery of notices, and collection of disbursements and fees in garnishments actions.

SENATE AMENDMENT 1

With respect to treatment of disbursements and fees in garnishment actions, current law caps at \$40 the amount a creditor may recover for fees and disbursements in a non-earnings garnishment action. The bill specifies that this cap does not apply to a creditor that is the state or a political subdivision of the state. Additionally, in actions for earnings garnishment, the bill clarifies that the garnishment payment fee is not absorbed by the creditor but instead received by the employer-garnishee.

Senate Amendment 1 removes the provisions relating to garnishment actions from the bill.

SENATE AMENDMENT 2

With respect to certification of property assessors, the bill deletes the \$20 examination and renewal fees and instead specifies that DOR may determine the amount of the fees. The bill also deletes a provision relating to provision of property assessor examination assistance to DOR from the Bureau of Merit Recruitment and Selection in the Department of Administration.

Senate Amendment 2 revises the bill to retain the \$20 examination and renewal fees provided under current law.

BILL HISTORY

On February 7, 2018, the Senate Committee on Revenue, Financial Institutions and Rural Issues recommended adoption of Senate Amendments 1 and 2, and passage of Senate Bill 617, as amended, on successive votes of Ayes, 5; Noes, 0.

DWS:SG:ksm