



State of Wisconsin
2019 - 2020 LEGISLATURE

LRB-0465/1
EKL:cdc&ahe

2019 SENATE BILL 90

March 7, 2019 - Introduced by Senators COWLES, CRAIG, DARLING, LEMAHIEU, OLSEN, STROEBEL and WANGGAARD, cosponsored by Representatives KERKMAN, DITTRICH, KRUG, KULP, MURPHY, MURSAU, SCHRAA, SKOWRONSKI, THIESFELDT and TUSLER. Referred to Committee on Agriculture, Revenue and Financial Institutions.

1 **AN ACT to create** 73.03 (75) of the statutes; **relating to:** disclosure of information
2 regarding state revenue.

Analysis by the Legislative Reference Bureau

This bill requires the Department of Revenue to display on its website information relating to the amounts of general purpose revenue collected in this state and the purposes for which the amounts are spent. The information must be presented in readily understandable graphs and other formats that provide a basic overview of the amounts of money collected from different sources and how that money is used. The department's e-filing web page must prominently link to the web page containing the information and to the department's local government dashboard. Under the bill, DOR must work with the Department of Administration to gather information for the web page.

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

3 **SECTION 1.** 73.03 (75) of the statutes is created to read:
4 73.03 (75) To create and maintain a web page on its Internet site to display
5 information relating to general purpose revenues, as defined in s. 20.001 (2) (a). The
6 information shall be presented in readily understandable formats that the

SENATE BILL 90**SECTION 1**

1 department determines will provide taxpayers of this state with a useful overview
2 of the amounts of general purpose revenue collected and the purposes for which the
3 amounts are spent. The information shall include visual representations of data
4 relating to the amounts of revenue collected by source and the general purposes for
5 which the amounts are spent. The information shall also include a breakdown of the
6 sources of general purpose revenue by year and other information the department
7 determines is useful for taxpayers in understanding where and how the amounts
8 collected are spent. The department may include information relating to other
9 revenue types defined in s. 20.001 (2) if the department determines the information
10 is useful in meeting the purpose of this subsection. The department shall work with
11 the department of administration to gather the information described in this
12 subsection, and the department of administration shall provide information in its
13 possession to the department to assist the department under this subsection.

SECTION 2. Nonstatutory provisions.

14
15 (1) The department of revenue shall display a prominent link on the web page
16 maintained by the department for the electronic filing of individual income tax
17 returns to the web page created under s. 73.03 (75) and to the local government
18 dashboard Internet site that is maintained by the department to present information
19 collected under s. 73.10 (2) (a) 1. The department of revenue shall display a
20 prominent link on the web page created under s. 73.03 (75) to the Internet site
21 created under s. 16.413 and to the local government dashboard Internet site that is
22 maintained by the department to present information collected under s. 73.10 (2) (a)
23 1.

SECTION 3. Effective date.

