

## Chapter SPS 9

### DENIAL OF RENEWAL APPLICATION BECAUSE APPLICANT IS LIABLE FOR DELINQUENT TAXES

SPS 9.01 Authority.  
SPS 9.02 Scope; nature of proceedings.  
SPS 9.03 Definitions.

SPS 9.04 Procedures for requesting the department of revenue to certify whether an applicant for renewal is liable for delinquent taxes.  
SPS 9.05 Denial of renewal.

**Note:** Chapter RL 9 was renumbered chapter SPS 9 under s. 13.92 (4) (b) 1., Stats., Register November 2011 No. 671.

**SPS 9.01 Authority.** The rules in ch. SPS 9 are adopted under the authority in s. 440.03, Stats.

**History:** Emerg. cr. eff. 11-14-96; cr. Register, August, 1996, No. 488, eff. 9-1-96; correction made under s. 13.92 (4) (b) 7., Stats., Register November 2011 No. 671.

**SPS 9.02 Scope; nature of proceedings.** The rules in this chapter govern the procedures for requesting the Wisconsin department of revenue to certify whether an applicant is liable for delinquent taxes owed to this state under s. 440.08 (4) (b), Stats., as created by 1995 Wis. Act 27 and amended by 1995 Wis. Act 233, to review denial of an application for renewal because the applicant is liable for delinquent taxes.

**History:** Emerg. cr. eff. 11-14-96; cr. Register, August, 1996, No. 488, eff. 9-1-96.

**SPS 9.03 Definitions.** In this chapter:

(1) “Applicant” means a person who applies for renewal of a credential. “Person” in this subsection includes a business entity.

(2) “Credential” has the meaning in s. 440.01 (2) (a), Stats.

(3) “Department” means the department of safety and professional services.

(4) “Liable for any delinquent taxes owed to this state” has the meaning set forth in s. 73.0301 (1) (c), Stats.

**History:** Emerg. cr. eff. 11-14-96; Cr. Register, August, 1996, No. 488, eff. 9-1-96; correction in (4) made under s. 13.93 (2m) (b) 7., Stats., Register November 2007 No. 623; correction in (3) made under s. 13.92 (4) (b) 6., Stats., Register November 2011 No. 671.

**SPS 9.04 Procedures for requesting the department of revenue to certify whether an applicant for renewal is liable for delinquent taxes. (1) RENEWAL APPLICATION FORM.** If the department receives a renewal application that does not include the information required by s. 440.08 (2g) (b), Stats., the application shall be denied unless the applicant provides the missing information within 20 days after the department first received the application.

**Note:** 1997 Wis. Act 191 repealed s. 440.08 (2g) (b), Stats., and created s. 440.03 (11m), Stats. Section SPS 9.04 (1), Wis. Adm. Code, was affected by the statutory changes in 1997 Wis. Act 191, is no longer necessary, and will be removed in future rule-making by the department.

**(2) SCREENING FOR LIABILITY FOR DELINQUENT TAXES.** The name and social security number or federal employer identification number of an applicant shall be compared with information at the Wisconsin department of revenue that identifies individuals and organizations who are liable for delinquent taxes owed to this state.

**(3) NOTICE OF INTENT TO DENY BECAUSE OF TAX DELINQUENCY.** If an applicant is identified as being liable for any delinquent taxes owed to this state in the screening process under sub. (2), the Wisconsin department of revenue shall mail a notice to the applicant at the last known address of the applicant according to s. 440.11, Stats., or to the address identified in the applicant’s renewal application, if different from the address on file in the department. The notice shall state that the application for renewal submitted by the applicant shall be denied unless, within 10 days from the date of the mailing of the notice, the department of safety and professional services receives a copy of a certificate of tax clearance issued by the Wisconsin department of revenue which shows that the applicant is not liable for delinquent state taxes or unless the Wisconsin department of revenue provides documentation to the department showing that the applicant is not liable for delinquent state taxes.

**(4) OTHER REASONS FOR DENIAL.** If the department determines that grounds for denial of an application for renewal may exist other than the fact that the applicant is liable for any delinquent taxes owed to this state, the department shall make a determination on the issue of tax delinquency before investigating other issues of renewal eligibility.

**History:** Emerg. cr. eff. 11-14-96; cr. Register, August, 1996, No. 488, eff. 9-1-96; correction in (3) made under s. 13.92 (4) (b) 6., Stats., Register November 2011 No. 671.

**SPS 9.05 Denial of renewal.** The department shall deny an application for credential renewal if the applicant fails to complete the information on the application form under s. SPS 9.04 or if the Wisconsin department of revenue certifies or affirms its certification under s. 440.08 (4) (b) 3., Stats., that the applicant is liable for delinquent taxes and the department does not receive a current certificate of tax clearance or the Wisconsin department of revenue does not provide documentation showing that the applicant is not liable for delinquent taxes within the time required under s. SPS 9.04 (2) and (3). The department shall mail a notice of denial to the applicant that includes a statement of the facts that warrant the denial under s. 440.08 (4) (b), Stats., and a notice that the applicant may file a written request with the department to have the denial reviewed at a hearing before the Wisconsin department of revenue.

**Note:** 1997 Wis. Act 237 repealed s. 440.08 (4) (b), Stats. 19997 Wis. Act 237 also created s. 440.12, Stats.; both statutory references in s. SPS 9.05, Wis. Adm. Code, should be to s. 440.12, Stats. Future rule-making by the department will correct these references.

**History:** Emerg. cr. eff. 11-14-96; cr. Register, August, 1996, No. 488, eff. 9-1-96; correction made under s. 13.92 (4) (b) 7., Stats., Register November 2011 No. 671.