

1993 Senate Bill 702

Date of enactment: **April 21, 1994**

Date of publication*: **May 5, 1994**

1993 WISCONSIN ACT 412

AN ACT to repeal 77.23 (2); to renumber and amend 77.23 (1) and 77.23 (3); to amend 190.11 (4); and to create 77.265 of the statutes, relating to: the confidentiality of real estate transfer fee returns.

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

SECTION 1. 77.23 (1) of the statutes is renumbered 77.23 and amended to read:

77.23 (title) **Disposition of fees and returns.** On or before the 15th day of each month the register shall submit to the county treasurer transfer fees collected together with the returns filed in the office during the preceding month for the treasurer's transmission to the department of revenue under s. 77.24. ~~The department shall distribute information from the returns, and a copy of each return, to local assessors.~~

SECTION 2. 77.23 (2) of the statutes is repealed.

SECTION 3. 77.23 (3) of the statutes is renumbered 77.265 (2) and amended to read:

77.265 (2) The local assessor shall permit the inspection of all returns filed under this subchapter for property within any local unit of government for which property taxes are levied by the chief elected official, or a person designated by the official, of that unit upon the adoption of a resolution by the governing body of the unit directing the official to inspect the returns for the purpose of reviewing the basis upon which equalized values were established by the department of revenue under s. 70.57. ~~The, and the~~ official or designee shall maintain the confidentiality of the returns.

SECTION 4. 77.265 of the statutes is created to read:

77.265 Confidentiality. The returns filed under this subchapter are privileged information except as follows:

(1) The department of revenue shall distribute information from the returns, and a copy of each return, to local assessors.

(3) The returns may be used in any proceeding involving the requisite amount of the fee.

(4) The department of industry, labor and human relations may use the returns under s. 101.22.

(5) The department of revenue, county real property listers under s. 70.09 and local assessors and their employes and agents may use the returns.

(6) Governmental agencies acquiring real property for public purposes may use the returns.

(7) In a condemnation proceeding or in an appeal of an assessment of real property, the property owners and the owners' agents may inspect the returns.

(8) A county may use the returns to develop a tract index if the county does not reveal the social security numbers of any buyers or sellers.

(9) The department of revenue may sell information obtained from the returns about street addresses, sale prices, the dates of sales and the types of conveyancing instruments.

SECTION 5. 190.11 (4) of the statutes is amended to read:

190.11 (4) The secretary of state shall collect a fee at the rate under s. 77.22 and, on or before the 15th day of the month after the fee is collected, shall remit that fee to the department of administration for deposit in the general fund and transmit a copy of the return associated with that return to the department of revenue. Sections 77.21,

– 2 –

1993 Senate Bill 702

77.22, ~~77.23 (2) and (3)~~ and 77.25 to 77.27 apply to the fee under this subsection.

TRANSFER FEE CONFIDENTIALITY. The treatment of section 77.265 (9) of the statutes first applies to returns based on sales on January 1, 1994.

SECTION 6. Initial applicability; revenue. (1)
