

State of Wisconsin



1999 Assembly Bill 402

Date of enactment: **May 17, 2000**

Date of publication*: **June 1, 2000**

1999 WISCONSIN ACT 189

AN ACT *to amend* 71.92 (3) of the statutes; **relating to:** authorizing payment schedules for delinquent taxpayers who enter into a compromise with the department of revenue.

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

SECTION 1. 71.92 (3) of the statutes is amended to read:

71.92 (3) Any taxpayer may petition the department of revenue to compromise his or her delinquent income or franchise taxes including the costs, penalties and interest. ~~Such~~ The petition shall set forth a sworn statement of the taxpayer and shall be in ~~such~~ a form as ~~that~~ the department ~~shall prescribe~~ prescribes and the department may examine the petitioner under oath concerning the matter. If the department finds that the taxpayer is unable to pay the taxes, costs, penalties and interest in full it shall determine the amount the taxpayer is able to pay and shall enter an order reducing such taxes, costs, penalties and interest in accordance with ~~such~~ the determination. ~~Such~~ The order shall provide that ~~such~~ the compromise ~~shall be, if paid in a lump sum, is~~ effective only if paid within 10 days ~~or the order shall provide that the compromise is effective if paid according to a payment schedule that is set up by the department.~~ The department or its collection agents upon receipt of ~~such~~ the order shall accept payment in accordance with the order. Upon payment of

the total amount due under the order, the department shall credit the unpaid portion of the principal amount of such taxes and make appropriate record of the unpaid amount of penalties, costs, and interest accrued to the date of ~~such~~ the order. If within 3 years of the date of ~~such~~ the compromise order ~~or the date of a final payment under a payment schedule, whichever is later,~~ the department ~~shall ascertain~~ ascertains that the taxpayer has an income or property sufficient to enable the taxpayer to pay the remainder of the tax including costs, penalty and interest the department shall reopen ~~said~~ the matter and order the payment in full of such taxes, costs, penalties and interest. Before the entry of ~~such~~ the order a notice shall be given to the taxpayer in writing advising of the intention of the department of revenue to reopen ~~such~~ the matter and fixing a time and place for the appearance of the taxpayer if the taxpayer desires a hearing. Upon entry of ~~such~~ the order the department of revenue shall make an appropriate record of the principal amount of ~~such~~ the taxes, penalties, costs and interest ordered to be paid and such taxes shall be immediately due and payable and shall thereafter be subject to the interest provided by s. 71.82 (2), and the department shall immediately proceed to collect the same together with the unpaid portion of penalty, costs, and interest accrued to the date of the compromise order.

* Section 991.11, WISCONSIN STATUTES 1997-98: Effective date of acts. "Every act and every portion of an act enacted by the legislature over the governor's partial veto which does not expressly prescribe the time when it takes effect shall take effect on the day after its date of publication as designated" by the secretary of state [the date of publication may not be more than 10 working days after the date of enactment].