



State of Wisconsin  
2015 - 2016 LEGISLATURE

LRB-0280/1  
MES:wlj:jf

DOA:.....Quinn, BB0049 – Auction restrictions for property of delinquent taxpayers

**FOR 2015-2017 BUDGET -- NOT READY FOR INTRODUCTION**

**AN ACT ...; relating to:** the budget.

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*Analysis by the Legislative Reference Bureau*

**TAXATION**

**OTHER TAXATION**

Under current law, an agent of DOR may execute a tax warrant against the property of a delinquent taxpayer. The property may be sold, in the county in which the warrant is filed, at a sale or auction under the same procedures that would apply to a sheriff's sale or auction of such property. Some of the applicable procedures require that the auction be held between 9:00 a.m. and 5:00 p.m. and that the property must be within view of those attending the sale. Under this bill, a sale or auction of such property under a tax warrant issued to a DOR agent may be conducted by DOR or by a third-party entity. In addition, the bill authorizes DOR or the third-party entity to hold the sale in any county in the state and in any manner that DOR believes will bring the highest net bid or price, including an Internet-based auction or sale.

For further information see the *state and local* fiscal estimate, which will be printed as an appendix to this bill.

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

**SECTION 1.** 71.91 (5) (c) of the statutes is renumbered 71.91 (5) (c) 1. and amended to read:

71.91 (5) (c) 1. A like warrant may be issued to any agent of the department authorized to collect income or franchise taxes, and in the execution thereof of the warrant and collection of said the taxes such the agent shall have the powers of a sheriff, but shall not be entitled to collect from the taxpayer any fee or charge for the execution of ~~such the~~ warrant in excess of actual expenses paid in the performance of his or her duty. When a warrant is issued to ~~such the~~ agent he or she may proceed ~~upon the same act as provided in subd. 2. or may execute the warrant~~ in any county of the state designated in the warrant, in the same manner as provided in this subchapter with respect to sheriffs of such counties.

**SECTION 2.** 71.91 (5) (c) 2. of the statutes is created to read:

71.91 (5) (c) 2. In executing a warrant as described in subd. 1., the agent may conduct, or may engage a 3rd-party entity to conduct, an execution sale of personal property in any county of the state and may sell, or may engage a 3rd-party entity to sell, the personal property in any manner the department believes will bring the highest net bid or price, including Internet-based auctions or sales. The cost of conducting each auction or sale shall be reimbursed to the department out of the proceeds of the auction or sale.

**SECTION 3.** 815.29 (1) of the statutes is amended to read:

815.29 (1) No execution sale of personal property shall be made unless 20 days previous notice of such sale has been given by posting a notice thereof in one public place of the town or municipality where such sale is to be had and, if the county where such sale is to be had maintains a Web site, by posting a notice on the Web site. If the town or municipality where such sale is to be had maintains a Web site, the town

or municipality may also post a notice on its Web site. The notice shall specify the time and place of sale but when any property seized is likely to perish or depreciate in value before the expiration of the 20 days the court or a judge may order the same to be sold in such manner and upon such terms as the best interests of the parties demand. Every such sale shall be made at auction between the ~~hour~~ hours of 9 a.m. and 5 p.m. and no property shall be sold unless it is in view of those attending the sale, except as provided in s. 71.91 (5) (c) 2. and in the case of the sale of the interest of the judgment debtor in property in the possession of a secured party. It shall be offered for sale in such lots and parcels as is calculated to bring the highest price.

**SECTION 9337. Initial applicability; Revenue.**

(1) AUCTION, SALE RESTRICTIONS FOR PROPERTY OF DELINQUENT TAXPAYERS. The renumbering and amendment of section 71.91 (5) (c) of the statutes first applies to a warrant that is issued on the effective date of this subsection.

(END)