



1997 ASSEMBLY BILL 258

April 9, 1997 - Introduced by Representatives NASS, WASSERMAN, URBAN, DUFF, LAZICH, HAHN, OWENS and GROTHMAN, cosponsored by Senators BUETTNER and SCHULTZ. Referred to Joint committee on Finance.

1 **AN ACT relating to:** the expenditure of \$15,341 from the general fund for
2 payment of a claim made by the Milwaukee Association of Life Underwriters
3 against the state.

Analysis by the Legislative Reference Bureau

This bill directs expenditure of \$15,341 from the general fund in payment of a claim made by the Milwaukee Association of Life Underwriters, Wauwatosa, Wisconsin, against the department of revenue (DOR). The claimant failed to file timely quarterly returns and payment of state income taxes withheld from its employes for the period from July 1, 1992, to December 31, 1994. Pursuant to s. 71.74 (3), stats., DOR served notices of estimated tax liability for this period. DOR then levied against the claimant's assets and recovered the estimated taxes due, together with interest and penalties. The claimant then filed returns for this period which claimed refunds. Under s. 71.75 (5), stats., a taxpayer may claim a refund of taxes paid by the taxpayer as a result of an excessive assessment, together with interest and penalties, within 2 years of the date of the assessment. Because the claimant did not file claims for some or all of this period within 2 years of the dates of assessment, DOR was unable to refund some of the amounts claimed. The claimant claimed \$13,930 plus \$1,411 in interest and penalties (total = \$15,341) on a claim filed with the claims board. The claims board recommended denial of this claim on June 3, 1996. (See 1995 *Senate Journal*, pp. 839-840.)

