



PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION

1 **AN ACT** *to amend* 227.53 (1) (b) 1. of the statutes; **relating to:** clarifying which
2 party is the respondent when the Department of Revenue petitions for review
3 of a Tax Appeals Commission decision (suggested as remedial legislation by the
4 Department of Revenue).

Analysis by the Legislative Reference Bureau

This bill modifies current law to clarify that when the Department of Revenue petitions for review of a decision of the Tax Appeals Commission, the prevailing parties before the commission are considered the respondents.

For further information, see the NOTES provided by the Law Revision Committee of the Joint Legislative Council.

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

LAW REVISION COMMITTEE PREFATORY NOTE: This bill is a remedial legislation proposal, requested by the Department of Revenue and introduced by the Law Revision Committee under s. 13.83 (1) (c) 4. and 5., stats. After careful consideration of the various provisions of the bill, the Law Revision Committee has determined that this bill makes minor substantive changes in the statutes, and that these changes are desirable as a matter of public policy.

5 **SECTION 1.** 227.53 (1) (b) 1. of the statutes is amended to read:

