

**CHAPTER 203, Laws of 1979**

AN ACT to amend 71.12 (1) and (2); and to create 71.12 (1) (b) and 77.59 (6) (c) of the statutes, relating to the deposit of contested tax amounts with the department of revenue.

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

SECTION 1. 71.12 (1) of the statutes is amended to read:

71.12 (1) (a) Any person feeling aggrieved by a notice of additional assessment, refund, or notice of denial of refund ~~shall~~ may, within 30 days after receipt ~~thereof~~ of the notice, petition the department of revenue for redetermination. The department shall make a redetermination on ~~such~~ the petition within 6 months after it is filed.

(c) The person, if aggrieved by the department's redetermination, may appeal to the tax appeals commission by filing a petition with the clerk ~~thereof~~ of the commission as provided by law and the rules of practice promulgated by the commission. If a petition is not filed with the commission within the time provided in s. 73.01, or, except as provided in s. 71.10 (10) (e), if no petition for redetermination is made within the time provided the assessment, refund, or denial of refund shall be final and conclusive.

SECTION 2. 71.12 (1) (b) of the statutes is created to read:

71.12 (1) (b) The department shall notify any person who files a petition for redetermination that the person may deposit the amount of an additional assessment, including any interest or penalty, with the department when the petition is filed or at any time before the department makes its redetermination. Amounts deposited under this paragraph shall be subject to the interest provided by s. 71.09 (5) only to the extent of the interest accrued prior to the first day of the month succeeding the date of deposit. Any deposited amount which is refunded shall bear interest at the rate of 9% per year during the time the funds were on deposit. A person may also pay any portion of an assessment which is admitted to be correct and the payment shall be considered an admission of the validity of that portion of the assessment and may not be recovered in an appeal or in any other action or proceeding.

SECTION 3. 71.12 (2) of the statutes is amended to read:

71.12 (2) If the taxpayer requests a hearing, the additional tax or overpayment shall not be placed on the assessment roll until after hearing and determination of the tax by the tax appeals commission or disposition of the appeal pursuant to stipulation and order under ss. 73.01 (4) (a) and 73.03 (25). In the application for ~~such~~ hearing, filed ~~pursuant to~~ under sub. (1) (c), the taxpayer may offer to deposit the entire amount of the additional taxes, together with interest ~~thereon~~, with the state treasurer. If ~~such an~~ offer to deposit is made, the department of revenue shall issue a certificate to the state treasurer authorizing the treasurer to accept payment of such taxes together with interest ~~thereon~~ to the first day of the succeeding month and to give a receipt ~~therefor~~. A copy of ~~such the~~ certificate shall be mailed to the taxpayer who shall ~~thereupon~~ pay ~~such the~~ taxes and interest to the treasurer within 30 days. A copy of the receipt of the state treasurer shall be filed with the department. The department shall, upon final determination of the appeal, certify to the state treasurer the amount of the taxes as finally determined and direct the state treasurer ~~to appropriate the amounts of such taxes, together with the interest thereon, in accordance with s. 71.14 and also direct the state treasurer to refund to the appellants~~ any portion of such payment which has been found to have been illegally as-

sessed, including ~~the interest thereon~~. The state treasurer shall make the refunds directed by ~~such~~ the certificate within 30 days after receipt ~~thereof~~. Taxes paid to the state treasurer under this subsection shall be subject to the interest provided by ss. 71.09 (5) and 71.13 (2) only to the extent of the interest accrued on ~~said~~ the taxes prior to the first day of the month succeeding the application for hearing. Any portion of the amount deposited with the state treasurer which is refunded to the taxpayer shall bear interest at the rate of 9% per ~~annum~~ year during the time that the funds ~~were~~ are on deposit.

SECTION 4. 77.59 (6) (c) of the statutes is created to read:

77.59 (6) (c) The department shall notify any person who files a petition for redetermination that the person may deposit the entire deficiency determination, including any penalty or interest, with the department when the petition is filed or at any time before the department makes its redetermination. Any deposited amount which is refunded shall bear interest at the rate of 9% per year during the time the funds were on deposit. A person may also pay any portion of a deficiency determination admitted to be correct and the payment shall be considered an admission of the validity of that portion of the deficiency determination and may not be recovered in an appeal or in any other action or proceeding.

SECTION 5. **Applicability.** This act applies to petitions for redetermination filed on or after the first day of the 7th month commencing after publication of this act.

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