



State of Wisconsin
2013 - 2014 LEGISLATURE



LRB-0356/P1
JK:jld:jm

DOA:.....Byrnes, BB0036 - Collecting delinquent taxes from telephone companies and public utilities

FOR 2013-2015 BUDGET -- NOT READY FOR INTRODUCTION

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

Analysis by the Legislative Reference Bureau

TAXATION

OTHER TAXATION

Under current law, instead of paying local general property taxes, public utilities and telephone companies pay taxes imposed by the state based on property value. These taxes are referred to as ad valorem taxes. Under this bill, DOR may use the same methods for collecting delinquent income taxes, including imposing a levy on a taxpayer's property, to collect delinquent ad valorem taxes owed by public utilities and telephone companies.

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

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

SECTION 1. 76.14 of the statutes is amended to read:

76.14 Remedies for nonpayment of taxes. All taxes levied under this subchapter upon the property of any company defined in s. 76.02, which are not paid

at the time provided by law, shall thereupon become delinquent and bear interest at the rate of 1.5% per month until actually paid. Upon a showing by the department under s. 73.16 (4), the failure of any such company to pay the taxes and interest so required of the company within 60 days after the entry of final judgment dismissing in whole or in part any action of the company to restrain or set aside a tax, or the failure of the company within 60 days after the entry of final judgment in favor of the state for the taxes and interest to pay the judgment shall be cause for forfeiture of all the rights, privileges and franchises granted by special charter or obtained under general laws, by or under which the company is organized and its business is operated. The attorney general upon the showing by the department under s. 73.16 (4) shall proceed by action to have forfeiture of such rights, privileges and franchises of the company duly declared. Any such company, at any time before the final judgment for forfeiture of such rights, privileges and franchises is rendered, may be permitted, absent a showing by the department under s. 73.16 (4), to pay the taxes, interest and the costs of the action upon special application to the court in which the action is pending upon such terms as the court directs. Section 71.91, as it applies to the collection of delinquent taxes under ch. 71, applies to the collection of delinquent taxes under this subchapter.

SECTION 2. 76.84 (5) of the statutes is created to read:

76.84 (5) Section 71.91, as it applies to the collection of delinquent taxes under ch. 71, applies to the collection of delinquent taxes under this subchapter.

(END)