



WISCONSIN LEGISLATIVE COUNCIL AMENDMENT MEMO

2001 Assembly Bill 244

**Assembly
Amendment 1**

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Contact: William Ford, Senior Staff Attorney (266-0680)

Assembly Bill 244 reduces the period during which tax liens filed by the Department of Revenue (DOR) with respect to delinquent income or franchise taxes are valid. Under current law, these tax liens are valid for an indefinite period of time, until the income or franchise taxes are paid. Assembly Bill 244 provides that tax liens filed with respect to delinquent income or franchise taxes remain in effect for 20 years or until the taxes are paid, whichever comes first. However, the bill authorizes the DOR to renew the lien for an additional 20-year period by filing a new warrant with the circuit court in the county where the person's property is located.

Assembly Amendment 1 provides that, in order to renew a tax lien, the DOR must file a new warrant to renew the lien prior to the expiration of the old lien. In addition, the DOR would be required to file the warrant for the renewed lien no earlier than 180 days prior to the expiration of the old lien. The amendment also clarifies that a renewed tax lien is effective for 20 years from the expiration date of the original tax lien.

Assembly Amendment 1 was adopted by the Assembly Committee on Ways and Means by a vote of Ayes, 12, Noes, 1, and Assembly Bill 244 was recommended for passage, as amended, by a vote of Ayes, 12, Noes, 1, on September 10, 2001.

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