



WISCONSIN LEGISLATIVE COUNCIL AMENDMENT MEMO

2001 Assembly Bill 281

**Assembly Amendments 1 and 2
and Senate Amendment 1**

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Assembly Bill 281 requires the Department of Revenue to prepare and maintain a list of all persons whose tax obligations are unpaid for more than 90 days after all appeal rights have been exhausted and whose tax obligations, including interest, penalties and fees, are in excess of \$25,000. In addition, the bill requires the Department of Revenue to post on the Internet the identification of the top 100 delinquent taxpayer accounts, including the name, address, type of tax due and amount of tax owed. One exception to this requirement is that the Department of Revenue would not include on the list or on the Internet the identification of any person who is protected by a “**stay**” that is in effect under the federal bankruptcy code.

Assembly Amendment 1 is a technical amendment that provides that the Department of Revenue would not include on the list or on the Internet the identification of any person who is protected by “**an automatic stay**” that is in effect under the federal bankruptcy code. The term “automatic stay” is the term that is used under the federal bankruptcy code.

Adoption of Assembly Amendment 1 was recommended by the Assembly Committee on Ways and Means on a vote of Ayes, 12; Noes, 0, on September 5, 2001. The amendment was adopted by the Assembly on a voice vote on October 4, 2001.

Assembly Amendment 2 relates to the refund of filing fees to petition the Tax Appeals Commission under certain circumstances. Under Assembly Amendment 2, if a person who does not file an income or franchise tax return is assessed taxes by the Department of Revenue, appeals the assessment to the Tax Appeals Commission and is determined to owe no tax, the filing fee paid to the Tax Appeals Commission to appeal the assessment (currently, \$25) must be paid to the person by the Department of Revenue.

Assembly Amendment 2 was adopted by the Assembly by voice vote on October 4, 2001.

Senate Amendment 1 deletes the provisions that were added to the bill by Assembly Amendment 2, described above. Senate Amendment 1 was recommended for adoption by the Senate Committee on Universities, Housing, and Government Operations by a vote of Ayes, 6; Noes, 0, on December 9, 2001.

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