



WISCONSIN LEGISLATIVE COUNCIL AMENDMENT MEMO

2003 Assembly Bill 473

**Assembly Substitute
Amendment 1**

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Current law permits an individual to access any person's state income, franchise, or gift tax that is paid or payable by the person in a given year. A requestor of such information must prove his or her identity and sign a statement giving his or her name and address, the reason for the request, and acknowledging that he or she agrees to the conditions for use set forth in statute. Current law does not permit a requestor to access information regarding the amount of delinquent taxes a person owes.

2003 Assembly Bill 473 requires that the Department of Revenue (DOR) prepare and maintain a list of delinquent taxpayer accounts in print and electronic formats. The list must contain the names, addresses, types of tax due, and total amounts of tax due of all delinquent state taxpayers who have not reached a payment compromise with DOR or are not protected under the federal Bankruptcy Code. In addition, the bill requires that DOR establish and maintain an Internet site that displays the top 100 names of delinquents on the list. Updates to the Internet site are required on a monthly basis, except for purposes of compliance with DOR payment agreements or federal bankruptcy filings. These Internet site updates are required on a daily basis. The print and electronic lists are updated quarterly. Finally, the bill requires that DOR refund filing fees to individuals who do not file certain tax returns and who are found to owe no taxes after an assessment or an appeal.

Assembly Substitute Amendment 1 establishes a limit of \$25,000 owed in delinquent taxes for inclusion in the DOR list, but allows DOR to set the limit lower if they wish. DOR must establish and maintain an Internet site with the list of delinquent taxpayers owing over \$25,000 and must create a separate page for the top 100 delinquents. DOR must generally update the Internet site on a monthly basis and, for DOR payment agreement and federal Bankruptcy Code compliance purposes, daily. The substitute amendment alters current law to allow the release of information regarding state tax delinquency. The proposed law will take effect six months after passage, under the amendment, rather than four months, as in the original bill.

Assembly Substitute Amendment 1 was adopted and the Assembly Committee on Government Operations and Spending Limitations recommended *Assembly Bill 473* for passage, as amended, by a vote of Ayes, 6, Noes, 0, on September 23, 2003.

DWS:ksm