



## 2005 ASSEMBLY BILL 538

July 7, 2005 - Introduced by Representatives KRUSICK, GARD, AINSWORTH, BALLWEG, BIES, JESKEWITZ, LEHMAN, LEMAHIEU, MOLEPSKE, SEIDEL, SHILLING and ZEPNICK, cosponsored by Senators DARLING, BROWN, CARPENTER and ROESSLER, by request of Wisconsin Alliance of Cities, League of Wisconsin Municipalities, Wisconsin Counties Association and City of Milwaukee. Referred to Committee on Urban and Local Affairs.

1     **AN ACT** *to amend* 71.935 (1) (a) of the statutes; **relating to:** setoffs against tax  
2     refunds for debts related to property taxes.

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### *Analysis by the Legislative Reference Bureau*

Under current law, if a person owes a debt of at least \$20, except for a debt related to property taxes, to a county or municipality, and if the debt has been reduced to a judgment or the county or municipality has provided the debtor reasonable notice and an opportunity to be heard with regards to the debt, the county or municipality may certify the debt to the Department of Revenue (DOR) so that DOR may collect the debt for the county or municipality by subtracting the amount of the debt from any tax refund owed to the debtor. Under this bill, counties and municipalities may also certify to DOR for collection debts related to property taxes.

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

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

3     **SECTION 1.** 71.935 (1) (a) of the statutes is amended to read:  
4     71.935 (1) (a) "Debt" means a parking citation of at least \$20 that is unpaid and  
5     for which there has been no court appearance by the date specified in the citation or,

**ASSEMBLY BILL 538****SECTION 1**

1 if no date is specified, that is unpaid for at least 28 days; an unpaid fine, fee,  
2 restitution or forfeiture of at least \$20; and any other debt that is at least \$20, ~~except~~  
3 including debt related to property taxes, if the debt has been reduced to a judgment  
4 or the municipality or county to which the debt is owed has provided the debtor  
5 reasonable notice and an opportunity to be heard with regards to the debt.

6 (END)