

State of Misconsin 2007 - 2008 LEGISLATURE

2007 ASSEMBLY BILL 166

March 12, 2007 – Introduced by Representatives FRISKE, BERCEAU, KERKMAN, A. WILLIAMS, BIES, YOUNG, BALLWEG, KLEEFISCH, VRUWINK, M. WILLIAMS, MUSSER, A. OTT and VAN ROY, cosponsored by Senators Sullivan, ERPENBACH, LAZICH and ROESSLER. Referred to Committee on Consumer Protection and Personal Privacy.

- 1 AN ACT to create 100.55 of the statutes; relating to: information obtained by
- $\mathbf{2}$

5

a tax preparer in the course of preparing a client's tax return.

Analysis by the Legislative Reference Bureau

This bill prohibits a tax preparer or an entity that employs tax preparers from disclosing information obtained in the course of preparing a client's tax return, unless the tax preparer or entity discloses the parties to whom the tax preparer or entity intends to disclose the information, and the client consents in writing. The Department of Agriculture, Trade and Consumer Protection enforces the prohibition.

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:

- 3 **SECTION 1.** 100.55 of the statutes is created to read:
- 4 **100.55 Tax preparers; privacy of client information. (1)** In this section:
 - (a) "Client" means a person whose tax return is prepared by a tax preparer.
- 6 (b) "Tax preparer" means a person who, in exchange for compensation or
- 7 expectation of compensation, prepares a tax return of another person.

2007 – 2008 Legislature

ASSEMBLY BILL 166

(2) A tax preparer or entity that employs tax preparers may not disclose to
 another party information obtained in the course of preparing a client's tax return,
 unless all of the following apply:

- 4 (a) The tax preparer or entity provides to the client a separate document that
 5 identifies the parties to whom the tax preparer or entity intends to disclose the
 6 information.
- 7 (b) The client signs the document provided by the tax preparer or entity under8 par. (a).
- 9

(END)