



2015 SENATE BILL 40

February 19, 2015 - Introduced by Senators HARSDORF, ROTH and LEMAHIEU, cosponsored by Representatives TITTL, ROHRKASTE, BORN, BALLWEG, E. BROOKS, KREMER, MURPHY, A. OTT, QUINN, SPIROS and WEATHERSTON. Referred to Committee on Revenue, Financial Institutions, and Rural Issues.

1 **AN ACT** *to renumber* 71.935 (4); *to amend* 71.935 (1) (a); and *to create* 71.935
2 (4) (b) of the statutes; **relating to:** setoffs against tax refunds for debts related
3 to providing ambulance services.

Analysis by the Legislative Reference Bureau

Under current law, if a person owes a debt of at least \$20 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 owed to an ambulance service operating pursuant to a contract with the county or municipality, if the debt relates to providing ambulance services to individuals in that municipality or county.

For further information see the *state and local* 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:

4 **SECTION 1.** 71.935 (1) (a) of the statutes is amended to read:

