



WISCONSIN LEGISLATIVE COUNCIL ACT MEMO

2015 Wisconsin Act 59
[2015 Senate Bill 40]

**Tax Refund Intercept of Certain
Ambulance Service Debt**

2015 Wisconsin Act 59 requires the Department of Revenue (DOR) to collect certain debts owed to an ambulance service provider operating pursuant to a contract with a municipality or county.

BACKGROUND

The Tax Refund Intercept Program (TRIP) requires DOR to collect certain debts owed to a municipality or county. The program applies to a debt that has been reduced to a judgment, or with regard to which “reasonable notice and an opportunity to be heard” has been provided to the debtor. [s. 71.935 (1) (a), Stats.] If a state tax refund is owed to the debtor and the requirements under TRIP are met, DOR will collect such debt on behalf of the municipality or county by subtracting it from the refund.

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The Act expands TRIP to apply to a debt owed to an ambulance service provider operating pursuant to a contract with a municipality or county, if the debt relates to providing ambulance services to individuals in that municipality or county in response to a 911 request.

Effective date: August 8, 2015

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This memo provides a brief description of the Act. For more detailed information, consult the text of the law and related legislative documents at the Legislature’s Web site at: <http://www.legis.wisconsin.gov>.