



State of Wisconsin  
2025 - 2026 LEGISLATURE

LRB-1636/P2

KP:klm

DOA:.....Martin, BB0369 - Filing fee increase and restructure--Tax Appeals Commission

**FOR 2025-2027 BUDGET -- NOT READY FOR INTRODUCTION**

**AN ACT ...; relating to:** the budget.

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*Analysis by the Legislative Reference Bureau*

**TAXATION**

**GENERAL TAXATION**

***Filing fee increase for petitions to Tax Appeals Commission***

This bill increases the filing fee paid by petitioners who file certain petitions for review with the Tax Appeals Commission. Specifically, under the bill, the filing fee increases from \$25 to \$250 for petitions that do not involve a small claims case. The bill also modifies the definition of “small claims” to a matter in which the amount in controversy is less than or equal to the amount used to determine the applicability of small claims procedure to certain civil actions under current law, which is currently \$10,000. Under current law, the definition of “small claims” for cases decided by the Tax Appeals Commission is \$2,500, and certain procedures of the Tax Appeals Commission for deciding cases differ between small claims cases and non-small-claims cases.

***Electronic filing of petitions with Tax Appeals Commission***

The bill allows electronic filing of petitions for review to the Tax Appeals Commission and specifies that a petition filed electronically is considered timely filed if submitted by midnight of the last day for filing.

For further information see the state 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:***

**SECTION 1.** 73.01 (1) (b) of the statutes is amended to read:

73.01 (1) (b) “Small claims” is a matter in which the amount in controversy, including any penalty, after the department of revenue takes its final action on the petition for redetermination is less than \$2,500 the amount specified under s. 799.01 (1) (d) for the applicability of ch. 799 to the types of civil actions described in

**BILL****SECTION 1**

s. 799.01 (1) (d) unless the commission on its own motion determines that the case not be heard as a small claims case or unless the department of revenue determines that the case has statewide significance.

**SECTION 2.** 73.01 (5) (a) of the statutes is amended to read:

73.01 (5) (a) Any person who is aggrieved by a determination of the state board of assessors under s. 70.995 (5n) or (8) or who has filed a petition for redetermination with the department of revenue and who is aggrieved by the redetermination of the department of revenue may, within 60 days of the determination of the state board of assessors or of the department of revenue or, in all other cases, within 60 days after the redetermination but not thereafter, file with the clerk of the commission a petition for review of the action of the department of revenue and the number of copies of the petition required by rule adopted by the commission. Any person who is aggrieved by a determination of the department of transportation under s. 341.405 or 341.45 may, within 30 days after the determination of the department of transportation, file with the clerk of the commission a petition for review of the action of the department of transportation and the number of copies of the petition required by rule adopted by the commission. If a municipality appeals, its appeal shall set forth that the appeal has been authorized by an order or resolution of its governing body and the appeal shall be verified by a member of that governing body as pleadings in courts of record are verified. The clerk of the commission shall transmit one copy to the department of revenue, or to the department of transportation, and to each party. In the case of appeals from manufacturing property assessments, the person assessed shall be a party to a proceeding initiated by a municipality. Any petition for review filed

**BILL****SECTION 2**

under this paragraph may be submitted electronically. At the time of filing the petition, the petitioner shall pay to the commission ~~a \$25~~ the filing fee applicable under par. (am). The commission shall deposit the fee in the general fund. Within 30 days after such transmission the department of revenue, except for petitions objecting to manufacturing property assessments, or the department of transportation, shall file with the clerk of the commission an original and the number of copies of an answer to the petition required by rule adopted by the commission and shall serve one copy on the petitioner or the petitioner's attorney or agent. Within 30 days after service of the answer, the petitioner may file and serve a reply in the same manner as the petition is filed. Any person entitled to be heard by the commission under s. 76.38 (12) (a), 1993 stats., or s. 76.39 (4) (c) or 76.48 may file a petition with the commission within the time and in the manner provided for the filing of petitions in income or franchise tax cases. Such papers may be served as a circuit court summons is served or by certified mail. For the purposes of this subsection, a petition for review is considered timely filed if mailed by certified mail in a properly addressed envelope, with postage duly prepaid, which envelope is postmarked before midnight of the last day for filing, or if submitted electronically, is submitted by midnight of the last day for filing.

\*\*\*\*NOTE: This is reconciled s. 73.01 (5) (a). This SECTION has been affected by drafts with the following LRB numbers: -1635/P1 and 1636/P1.

**SECTION 3.** 73.01 (5) (am) of the statutes is created to read:

73.01 (5) (am) 1. Except as provided under subd. 2., at the time of filing a petition, the petitioner shall pay to the commission a fee of \$250.

2. For a petition involving a small claims case, at the time of filing the petition, the petitioner shall pay to the commission a fee of \$25.

**BILL**

**SECTION 9337**

**SECTION 9337. Initial applicability; Revenue.**

(1) FILING FEES FOR PETITIONS TO THE TAX APPEALS COMMISSION. The treatment of s. 73.01 (1) (b) and (5) (a) and (am) first applies to a petition filed with the tax appeals commission on the effective date of this subsection.

**(END)**