

CERTIFICATE

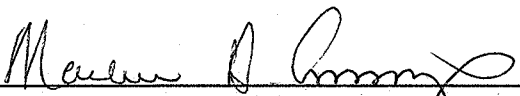
**STATE OF WISCONSIN
DEPARTMENT OF REGULATION AND LICENSING**

TO ALL WHOM THESE PRESENTS SHALL COME, GREETINGS:

I, Marlene A. Cummings, Secretary, Wisconsin Department of Regulation and Licensing and custodian of the official records of the Department of Regulation and Licensing, hereby certify that the annexed rules were duly approved and adopted by the Department of Regulation and Licensing on the 25th day of June, 1996.

I further certify that said copy has been compared by me with the original on file in this office and that the same is a true copy thereof, and of the whole of such original.

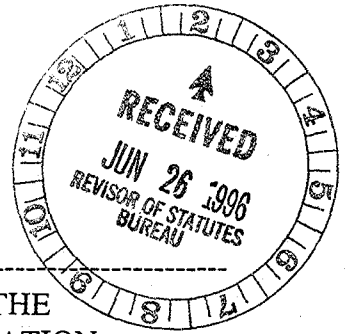
IN TESTIMONY WHEREOF, I have hereunto set my hand and affixed the official seal of the department at 1400 East Washington Avenue, Madison, Wisconsin this 25th day of June, 1996.



**Marlene A. Cummings, Secretary
Department of Regulation and
Licensing**



STATE OF WISCONSIN
DEPARTMENT OF REGULATION AND LICENSING



IN THE MATTER OF RULE-MAKING : PROPOSED ORDER OF THE
PROCEEDINGS BEFORE THE : DEPARTMENT OF REGULATION
DEPARTMENT OF REGULATION : AND LICENSING ADOPTING RULES
AND LICENSING : (CLEARINGHOUSE RULE 95-210)

PROPOSED ORDER

An order of the Department of Regulation and Licensing to create Chapter RL 9 relating to establishing a procedure for determining whether an applicant for credential renewal is liable for any delinquent taxes.

Analysis prepared by the Department of Regulation and Licensing.

ANALYSIS

Statutes authorizing promulgation: ss. 227.11 (2) and 440.03 (1), Stats., and ss. 440.03 (12) and 440.08 (2) (g), Stats., as created by 1995 Wisconsin Act 27 and amended by 1995 Wisconsin Act 233.

Statutes interpreted: ss. 440.08 (2r) and 440.08 (4) (b), Stats.

In this proposed rule-making order the Department of Regulation and Licensing creates chapter RL 9 to establish a procedure for making a request to the Department of Revenue to certify whether a credential holder is liable for delinquent taxes owed to this state and to describe the procedures available to a credential holder whose application for renewal is denied because the applicant is liable for delinquent state taxes.

Under 1995 Wisconsin Act 27 and 1995 Wisconsin Act 233, the Department of Regulation and Licensing must deny applications for license renewal filed by applicants who are liable for delinquent state taxes. These provisions first apply to applications submitted to the Department of Regulation and Licensing or to an examining board or affiliated credentialing board attached to the department to renew credentials that expire on or after January 1, 1996.

Section 440.03 (12), Stats., created by 1995 Wisconsin Act 27 and amended by 1995 Wisconsin Act 233, requires the department to establish a procedure for making a request concerning the liability of credential holders for delinquent taxes owed to this state. Newly created s. 440.08 (2r), Stats., provides that before granting an application to renew a credential issued under chs. 440 to 480, Stats., the department shall determine in accordance with the procedure established under s. 440.03 (12), Stats., whether the applicant for a credential renewal is liable for any delinquent taxes owed to this state. If the department determines that an applicant is liable for any delinquent taxes owed to this state, the department is required to deny the

application, subject to the right of the applicant to have the denial reviewed at a hearing before the Department of Revenue.

The proposed rules define terms including "liable for any delinquent taxes owed to this state," the term used in ss. 440.03 (12) and 440.08, Stats., as created by 1995 Wisconsin Act 27 and amended by 1995 Wisconsin Act 233. The rules describe the method to be used for determining whether an applicant for renewal is liable for delinquent taxes. Under the procedures, the name and social security number or federal employer identification number of an applicant is compared with information at the Wisconsin Department of Revenue to identify individuals and organizations liable for delinquent taxes. If an applicant is identified as owing taxes, a notice is mailed to the applicant stating that the application shall be denied unless delinquent taxes are paid within 10 days. If delinquent taxes are not paid following a notice of intent to deny or if an applicant fails to complete an application form, the department shall deny the renewal application.

TEXT OF RULE

SECTION 1. Chapter RL 9 is created to read:

Chapter RL 9
DENIAL OF RENEWAL APPLICATION BECAUSE
APPLICANT IS LIABLE FOR DELINQUENT TAXES

RL 9.01 AUTHORITY. The rules in ch. RL 9 are adopted under the authority in s 440.03, Stats.

RL 9.02 SCOPE; NATURE OF PROCEEDINGS. The rules in this chapter govern the procedures for requesting the Wisconsin department of revenue to certify whether an applicant is liable for delinquent taxes owed to this state under s. 440.08 (4) (b), Stats., as created by 1995 Wisconsin Act 27 and amended by 1995 Wisconsin Act 233, to review denial of an application for renewal because the applicant is liable for delinquent taxes.

RL 9.03 DEFINITIONS. In this chapter:

- (1) "Applicant" means a person who applies for renewal of a credential. "Person" in this subsection includes a business entity.
- (2) "Credential" has the meaning in s. 440.01 (2) (a), Stats.
- (3) "Department" means the department of regulation and licensing.
- (4) "Liable for any delinquent taxes owed to this state" has the meaning set forth in s. 440.01 (2) (cm), Stats., as created by 1995 Wisconsin Act 233.

RL 9.04 PROCEDURES FOR REQUESTING THE DEPARTMENT OF REVENUE TO CERTIFY WHETHER AN APPLICANT FOR RENEWAL IS LIABLE FOR DELINQUENT TAXES.

(1) RENEWAL APPLICATION FORM. If the department receives a renewal application that does not include the information required by s. 440.08 (2g) (b), Stats., the application shall be denied unless the applicant provides the missing information within 20 days after the department first received the application.

(2) SCREENING FOR LIABILITY FOR DELINQUENT TAXES. The name and social security number or federal employer identification number of an applicant shall be compared with information at the Wisconsin department of revenue that identifies individuals and organizations who are liable for delinquent taxes owed to this state.

(3) NOTICE OF INTENT TO DENY BECAUSE OF TAX DELINQUENCY. If an applicant is identified as being liable for any delinquent taxes owed to this state in the screening process under sub. (2), the Wisconsin department of revenue shall mail a notice to the applicant at the last known address of the applicant according to s. 440.11, Stats., or to the address identified in the applicant's renewal application, if different from the address on file in the department. The notice shall state that the application for renewal submitted by the applicant shall be denied unless, within 10 days from the date of the mailing of the notice, the department of regulation and licensing receives a copy of a certificate of tax clearance issued by the Wisconsin department of revenue which shows that the applicant is not liable for delinquent state taxes or unless the Wisconsin department of revenue provides documentation to the department showing that the applicant is not liable for delinquent state taxes.

(4) OTHER REASONS FOR DENIAL. If the department determines that grounds for denial of an application for renewal may exist other than the fact that the applicant is liable for any delinquent taxes owed to this state, the department shall make a determination on the issue of tax delinquency before investigating other issues of renewal eligibility.

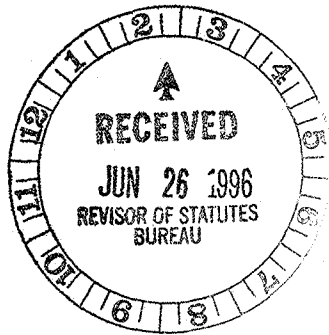
RL 9.05 DENIAL OF RENEWAL. The department shall deny an application for credential renewal if the applicant fails to complete the information on the application form under s. RL 9.04 or if the Wisconsin department of revenue certifies or affirms its certification under s. 440.08 (4) (b) 3., Stats., that the applicant is liable for delinquent taxes and the department does not receive a current certificate of tax clearance or the Wisconsin department of revenue does not provide documentation showing that the applicant is not liable for delinquent taxes within the time required under s. RL 9.04 (2) and (3). The department shall mail a notice of denial to the applicant that includes a statement of the facts that warrant the denial under s. 440.08 (4) (b), Stats., and a notice that the applicant may file a written request with the department to have the denial reviewed at a hearing before the Wisconsin department of revenue.

(END OF TEXT OF RULE)

The rules adopted in this order shall take effect on the first day of the month following publication in the Wisconsin administrative register pursuant to s. 227.22 (2) (intro.), Stats.

Dated 6/25/96

Agency *Marlene A. Cummings*
Marlene A. Cummings, Secretary
Department of Regulation and Licensing



CORRESPONDENCE/MEMORANDUM

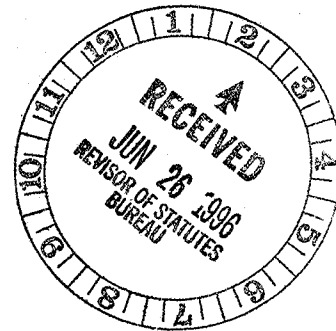
STATE OF WISCONSIN

DATE: June 26, 1996

TO: Gary Poulson
Assistant Revisor of Statutes

FROM: Pamela A. Haack, Rules Center Coordinator
Department of Regulation and Licensing
Office of Administrative Rules

SUBJECT: Final Order Adopting Rules



Agency: DEPARTMENT OF REGULATION AND LICENSING

Clearinghouse Rule 95-210

Attached is a copy and a certified copy of a final order adopting rules. Would you please publish these rules in the register.

Please stamp or sign a copy of this letter to acknowledge receipt.

Thank you.