
In the Matter of the Petition
For Adoption of a Procedure to Suspend Petition
or Deny the License to Practice Law
of a Person Certified As
Delinquent In Payment of Wisconsin State Taxes

TO: Chief Justice Shirley S. Abrahamson
Justice Jon P. Wilcox
Justice Ann Walsh Bradley
Justice N. Patrick Crooks
Justice David Prosser, Jr.
Justice Patience D. Roggensack
Justice Louis B. Butler

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Since 1997, the Wisconsin Legislature has provided for the denial, nonrenewal, revocation and suspension of licenses of persons certified to be delinquent in the payment of state taxes. On July 25, 2005, the legislature enacted 2005 Wisconsin Act 25, which, inter alia, amended Wis. Stat. §§ 73.0301 (5) (b) (intro.), 73.0301 (2) (b) 1. a., 73.0301 (2) (b) 1.b., 73.0301 (2) (b) 2, 73.0301 (2) (c) 2, 73.0301 (5) (a), and created Wis. Stat. § 73.0301 (5) (am) and § 73.0301 (2) (b) 2m. See generally, 2005 Wis. Act 25 at 274-275, reproduced at: <http://www.legis.state.wi.us/2005/data/acts/05Act25.pdf>

The legislative directive now clearly encompasses licenses to practice law in Wisconsin, see s. 73.0301(1)(d) 11. Effectuating these legislative enactments requires the amendment and creation of certain Supreme Court Rules, to create a procedure by which the Court would suspend an attorney's license to practice law or refuse to grant bar admission to an applicant if the attorney or applicant is certified to be liable for delinquent taxes, as provided by statute. See ss. 73.0301(2)(a); 73.0301(3)(a)1, and 73.0301(4), stats.

Therefore, the Wisconsin Department of Revenue, hereby petitions the Wisconsin Supreme Court for an order amending or creating Supreme Court Rules, as follows:

Section 1. SCR 11.05 of the supreme court rules is created to read:

SCR 11.05 Suspension on certification of tax delinquency.

(1) Upon submission of a certification from the department of revenue under s. 73.0301 (2) (b) 1. a., stats. that a person licensed to practice law in this state is liable for delinquent taxes, the supreme court may suspend the license of that person to practice law for up to [5] years.

(2) Before entering an order suspending an attorney license under sub. (1), the supreme court shall issue an order requiring the attorney to show cause why his or her license to practice law should not be suspended. The supreme court may inquire into

the reasons for the delinquency or any other matters the court considers appropriate. The court may enter any orders that it deems appropriate.

(3) The supreme court may return the certification of tax delinquency to the department of revenue upon a showing by the attorney that the department of revenue failed to provide notice under s. 73.0301(2) (b) 1. b., stats. of its intent to seek license suspension and that, as a result, the attorney was not aware of the right to a hearing as provided by s. 73.0301, stats. or has not had a reasonable opportunity to pay the delinquency or enter into an agreement with the department of revenue to satisfy the delinquency.

(4) A license to practice law suspended under sub. (1) shall be automatically reinstated upon the expiration of the period for which the attorney's license to practice law was suspended unless the license is sooner reinstated by order of the supreme court upon notification by the department of revenue that the attorney has paid the delinquent tax in full or has made satisfactory payment arrangements with the department of revenue to satisfy the delinquency.

(5) An attorney whose license to practice law is suspended under sub. (1) shall comply with the provisions of SCR 22.26.

(6) The supreme court may disclose the social security number of a member of the state bar to the department of revenue for the purpose of administering s. 73.0301, stats.

Section 2. SCR 40.06 (4) of the supreme court rules is amended to read:

SCR 40.06 (4) The board shall not certify an applicant while an attorney disciplinary matter against the applicant is pending, ~~or~~ the applicant is certified by the department of workforce development as delinquent in making court-ordered payments of support or failing to comply with a subpoena or warrant, as those terms are defined in SCR 11.04 (1), or the applicant is certified by the department of revenue as "liable for delinquent taxes," as defined in s. 73.0301 (1) (c), stats.

If an applicant's license to practice law in another jurisdiction is suspended or revoked for reasons related to professional responsibility at the time the application is filed or at any time that the application is pending, the suspension or revocation is a sufficient basis for denial of certification.

Respectfully submitted this ____ day of _____, 2006.

WISCONSIN DEPARTMENT OF REVENUE

By: _____
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