

DAS Resolution Chapter 32 Section 92, by recommending adoption of the following:

A REVISED RESOLUTION/ORDINANCE

WHEREAS, to repeal, recreate, and renumber Section 32.92, Milwaukee County Code of General Ordinances (the Code), as Section 32.11, related to the administration of the State of Wisconsin (the State) Department of Revenue (WDOR) Tax Refund Interception Program (TRIP), under Section 71.935, Wisconsin State Statutes (State Statutes) and other debt collection programs offered by the State; and

WHEREAS, Chapter 32 of the Code covers the various functions of the Department of Administrative Services (DAS); and

WHEREAS, on December 19, 2002, the Milwaukee County Board of Supervisors (County Board) adopted File No. 02-573, which approved a Revenue Maximization Program (RMP) that would utilize the State WDOR TRIP as a method of collecting debts; and

WHEREAS, RMP was managed as a pilot program in the Department of Health and Human Services with assistance from DAS; and

WHEREAS, the TRIP was created in 1981 and made available to counties in 1995; and

WHEREAS, in 2009, the State created the Debt Collection Program (the Program), which was not yet open for general use by Milwaukee County (the County) departments but was available to Clerks of Court and State agencies; and

WHEREAS, the State may create other programs to assist agencies and municipalities in collecting outstanding debts in the future; and

WHEREAS, on December 18, 2008, the County Board adopted File No. 08-446, which approved centralized administration of the TRIP under DAS; and

WHEREAS, by adopting File No. 08-446, the County Board established Section 32.92 of the Code; and

WHEREAS, Section 32.92 of the Code outlines the duties assigned to DAS for TRIP collections, and authorized charging a \$50 administrative processing fee per debt certified to the WDOR; and

44 WHEREAS, both adopted File Nos. 02-573 and 08-446 contemplated outside
45 consultants processing TRIP transactions for a percentage fee of the revenue collected;
46 and

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48 WHEREAS, the County is allowed to certify debts to the WDOR without using an
49 outside vendor; and

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51 WHEREAS, the WDOR has confirmed that the County can process TRIP
52 collections through more than one department; and

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54 WHEREAS, DAS has an interest in allowing for decentralized TRIP operations,
55 delegating its authority under Section 32.92 of the Code to DAS-approved designees;
56 and

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58 WHEREAS, since Section 32.92 of the Code was enacted in 2008, DAS has
59 been reorganized, and the authority within DAS to delegate TRIP collections now more
60 appropriately falls under Subchapter I, General Administration of the Code; and

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62 WHEREAS, delegating said authority will result in efficient operations and
63 increased ability to collect on debts owed, without using a third-party debt collections
64 service that charges fees to the County; and

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66 WHEREAS, as of January 2024, the Department of Parks, Recreation, and
67 Culture (DPRC) is now responsible for the administration and collection of its parking
68 tickets; and

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70 WHEREAS, DPRC has expressed interest in collecting on its unpaid parking
71 tickets and other debts owed to DPRC through TRIP as an authorized designee of DAS,
72 starting on January 1, 2026; and

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74 WHEREAS, allowing DPRC, and any other County department approved by the
75 DAS, to certify their debts to the WDOR would require amending Section 32.92 of the
76 Code; and

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78 WHEREAS, the County does not have a statutory basis to charge a fee of \$50
79 per debt certified to the WDOR, which is currently part of the current Section 32.92 of
80 the Code; and

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82 WHEREAS, the previously adopted practice of charging a flat administrative fee
83 of \$50 to each debt certified to the WDOR represents an undue burden and equity
84 concern for the debtor; and

86 WHEREAS, DPRC has approximately \$75,000 in uncollected parking tickets
87 each year, and is interested in using TRIP or any other available State debt collection
88 program; and
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90 WHEREAS, allowing the DAS the flexibility to authorize other County
91 departments to set up their own TRIP accounts and make their own determinations
92 about whether using an outside vendor is financially prudent, will maximize the
93 efficiency of debt collection without removing DAS's oversight; and
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95 WHEREAS, the Committee on Finance, at its meeting of December 11, 2025,
96 recommended adoption of File No. 25-733 (vote 6-0); now, therefore,
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98 BE IT RESOLVED, the Milwaukee County Board of Supervisors (County Board)
99 hereby approves an ordinance change allowing the Department of Administrative
100 Services to delegate authority and authorize, at its discretion, for Milwaukee County (the
101 County) departments to process Tax Refund Interception Program and any other debt
102 collection service offered by the State of Wisconsin; and
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104 BE IT FURTHER RESOLVED, the County Board hereby approves codifying
105 administrative fees in an amount not-to-exceed the actual administrative cost to the
106 County department that is collecting the debt, if enabling statutory authority exists to do
107 so; and
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109 BE IT FURTHER RESOLVED, the County Board hereby approves the repeal of
110 Section 32.92 of the Milwaukee County Code of General Ordinances (the Code); and
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112 BE IT FURTHER RESOLVED, the County Board authorizes a recreation and
113 renumbering of Section 32.11 of the Code by adoption of the following:
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115 **AN ORDINANCE**

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117 The County Board of Supervisors of the County of Milwaukee does ordain as follows:

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119 **SECTION 1.** Section 32.92 of the Milwaukee County Code of General Ordinance is
120 hereby repealed by striking the following language:

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122 **~~32.92. -- Tax refund interception program.~~**

- 123
124 **~~(1) Perform all administrative functions required in connection with~~**
125 **~~certification of debts owed to Milwaukee County for collection under~~**
126 **~~the tax refund interception program (TRIP) in conformity with Wis.~~**
127 **~~Stat. s. 71.935, including but not limited to:~~**
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129 **~~(a) Certifying debts to the Wisconsin Department of Revenue~~**
130 **~~(WDOR);~~**
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132 **~~(b) Establishing and implementing a legally adequate appeal~~**
133 **~~procedure for debtors who appeal the certification;~~**
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135 **~~(c) Maintaining a balance of all TRIP accounts;~~**
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137 **~~(d) Cooperating with other county departments to identify debts~~**
138 **~~appropriate for collection through TRIP and to develop~~**
139 **~~procedures for efficient referral of those debts to the division of~~**
140 **~~fiscal affairs for certification;~~**
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142 **~~(e) Issuing refunds to debtors when required;~~**
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144 **~~(f) Communicating in writing and by telephone with debtors~~**
145 **~~regarding documentation of debts; and~~**
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147 **~~(g) Other activities as required.~~**
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149 **~~(2) The division of fiscal affairs shall add a fee in the amount of \$50.00 to~~**
150 **~~each debt certified to the Wisconsin Department of Revenue after~~**
151 **~~January 1, 2009, to offset Milwaukee County's administrative costs.~~**
152 **~~This fee may be waived at the discretion of the director of the~~**
153 **~~department of administrative services or his/her designee.~~**
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SECTION 2. A new Section 32.11 of the Milwaukee County Code of General Ordinances is hereby created as follows:

32.11. Tax refund interception program.

- (1) The department of administrative services or its authorized designee or designees shall perform all administrative functions required in connection with certification of debts owed to Milwaukee County for collection under the tax refund interception program (TRIP) and any other debt collection service offered by the State of Wisconsin in conformity with applicable statutes, including but not limited to:**

 - (a) Certifying debts to the Wisconsin Department of Revenue (WDOR) or any other State of Wisconsin debt collection program;**
 - (b) Establishing and implementing a legally adequate appeal procedure for debtors who appeal the certification;**
 - (c) Maintaining a balance of all TRIP and any other State of Wisconsin debt collection accounts;**
 - (d) Cooperating with other county departments to identify debts appropriate for collection through TRIP and other State of Wisconsin debt collection programs and to develop procedures for efficient referral of those debts for certification;**
 - (e) Issuing refunds to debtors when required;**
 - (f) Communicating in writing and by telephone with debtors regarding documentation of debts; and**
 - (g) Other activities as required.**
- (2) The department of administrative services or its authorized designee or designee(s) may add a fee in an amount not to exceed actual expenses to each debt certified to the Wisconsin Department of Revenue after January 1, 2026, to offset Milwaukee County's administrative costs if such a fee is authorized by the applicable statute. This fee may be waived at the discretion of the director of the department of administrative services or their designee.**
- (3) The department of administrative services may rescind authority granted under this section.**

200 **SECTION 3.** The provisions of this Ordinance shall be effective upon passage and
201 publication.
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205 12/11/25
206 S:\Committees\2025\December\Finance Dec 11\Resolutions\25-733 REVISED resolution ordinance chapter TRIP
207 DAS Section 32.docx