

**Effective Date: April 9, 2000**

**STATE OF WISCONSIN  
CLASSIFICATION SPECIFICATION**

**EXCISE TAX AGENT**

**I. INTRODUCTION**

**A. Purpose of This Classification Specification**

This classification specification is the basic authority under the Wis. Adm. Code ER 2.04 for making classification decisions relative to positions which perform professional criminal investigative work. This classification specification is not intended to identify every duty which may be assigned to positions, but is intended to serve as a framework for classification decision making in this occupational area.

Classification decisions must be based on the "best fit" of the duties within the existing classification structure. The "best fit" is determined by the majority (i.e., more than 50%) of the work assigned to and performed by the position when compared to the class concepts and definition of this specification or through other methods of position analysis. Position analysis defines the nature and character of the work through the use of any or all of the following: definition statements; listing of areas of specialization; representative examples of work performed; allocation patterns of representative positions; job evaluation guide charts, standards or factors; statements of inclusion and exclusion; licensure or certification requirements; and other such information necessary to facilitate the assignment of positions to the appropriate classification.

**B. Inclusions**

This classification series includes professional positions in the Department of Revenue which investigate crimes relating to the enforcement of laws pertaining to excise tax on the alcohol, tobacco and controlled substances. To be included in this series, the position must require certification as a law enforcement officer and have the authority and responsibility to investigate, detect and prevent crime and make arrests for crimes related to the responsibilities of the Department of Revenue.

**C. Exclusions**

Excluded from this classification specification are the following types of positions.

1. Law enforcement positions which principally enforce laws related to highway safety and preservation. Such positions are allocated to the State Patrol Inspector or Trooper classification series.
2. Law enforcement positions which principally enforce laws related to personal and property safety on state facilities. Such positions are allocated to the Police Officer classification series.
3. Law enforcement positions which principally enforce laws related to natural resources and environmental laws. Such positions are allocated to the Conservation Warden classification series.
4. Law enforcement positions which principally enforce laws related to arson, gaming, child pornography, antitrust violations, financial crimes, organized crime, public corruption, vice or

narcotics. Such positions are located in the Department of Justice and are allocated to the Special Agent classification series.

5. Investigative positions principally involved in enforcement of civil or criminal violations where the duties and responsibilities of the position do not require certification as a law enforcement officer and where the position does not have or exercise arrest powers.

6. Positions principally involved in the security of facilities and persons and not enforcement of criminal laws. Such positions are allocated to the Security Officer classification series.

7. Positions with assigned responsibility for supervisory or managerial duties as defined in s. 111.81 Wis. Stats.

#### D. Entrance Into and Progression Through This Series

Entrance into this series will be by some form of competitive examination. Most positions will be filled at the Excise Tax Agent level. Some positions will remain classified as Excise Tax Agent as an objective level. Movement to the Excise Tax Agent - Senior level will be by reclassification only after the employee has successfully demonstrated the knowledge, skills and abilities to independently conduct the most complex and sensitive investigations.

## **II. DEFINITIONS**

Positions at all levels in this series conduct or assist in conducting criminal investigations. Duties at all levels include performing investigation functions such as interviewing, interrogating, serving warrants, searching places and persons, conducting surveillances, preparing detailed investigative reports, appearing as a witness in court; serving as a liaison with and providing assistance to other law enforcement officials at local, state and federal levels, assisting county and local law enforcement officials with the enforcement of underage drinking laws; investigating the manufacturing of false identification documents; performing general licensing enforcement; assisting the DOR Sales Tax Section in investigating bar owners/licensees who have become delinquent in their sales tax; and investigating violations committed by brewers and manufacturers of beer and liquor. Work at all levels requires certification as a Law Enforcement Officer.

### **EXCISE TAX AGENT**

Positions work under close progressing to general supervision. This classification is used as an entry progressing to an objective level. Entry level work is designed to acquaint the employee with the specific law enforcement responsibilities relating to excise tax in the Department of Revenue. The emphasis of functions at the entry level is on the learning of specific techniques, laws, rules, policies and procedures relating to alcohol, tobacco and controlled substance tax enforcement.

Positions allocated to this classification as an objective level conduct a full range of investigative services. Cases assigned are characterized as generally of average degree of difficulty involving multiple elements of proof. These kinds of cases generally involve several weeks to investigate and occasionally require temporary assistance from other agents.

### **EXCISE TAX AGENT - SENIOR**

This is senior level work independently conducting or leading investigations of the most complex nature. Assigned cases require an advanced understanding of law, investigative and organizational techniques to complete. Investigations are often multi-jurisdictional and may be statewide in scope, influence and importance; frequently require months of investigative work and involve temporary leadwork of other agents. Work often requires extensive interviewing and the compilation, review and interpretation of complex business records. Agents at this level are considered experts in their field and are relied on to provide technical expertise to

government officials, members of the tobacco and alcohol beverage industries, and the public as well as providing liaison to other law enforcement officials. Agents at this level are expected to prepare and present classroom instruction and practical field training on cigarette, tobacco products, alcohol beverage, and controlled substance tax laws to local police, municipal government and industry groups and will provide in-service training for department employees. Work at this level is performed under general supervision.

Also allocated to this level is the position which functions as the Assistant Section Chief of the Alcohol and Tobacco Enforcement Section. This position assists in developing section goals and activities and assists in the coordination and implementation of work activities; coordinates internal and external training activities for the section; analyzes existing legislation and develops new legislative proposals; provides staff assistance to the Section Chief and provides field investigative and enforcement assistance in complex or sensitive assignments or where additional field strength is needed. Work is performed under general supervision.

### **III. QUALIFICATIONS**

General. The qualifications for these positions will be determined at the time of recruitment. Such determinations will be made based on an analysis of the goals and worker activities performed and by an identification of the education, training, work or other life experience which would provide reasonable assurance that the knowledge and skills required upon appointment have been acquired.

Special. Prior to final appointment, must meet the Wisconsin Law Enforcement Standards Board recruit requirements for Certification as a Law Enforcement Officer.

### **IV. ADMINISTRATIVE INFORMATION**

This classification was created effective April 9, 2000 and announced in Bulletin CLR/SC-110 to describe professional positions located within the Department of Revenue which investigate crimes relating to the enforcement of laws pertaining to excise tax on alcohol, tobacco and controlled substances.

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