

# State of Wisconsin



1995 Assembly Bill 955

Date of enactment: **April 18, 1996**

Date of publication\*: **May 2, 1996**

## 1995 WISCONSIN ACT 237

AN ACT to amend 76.39 (2), 76.39 (3) and 76.39 (3a) of the statutes; relating to: the tax on car line companies.

*The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:*

**SECTION 1.** 76.39 (2) of the statutes is amended to read:

76.39 (2) There is levied annually a gross earnings tax in lieu of all property taxes on the car line equipment of a car line company equal to ~~6 percent~~ 3% of the gross earnings in this state. Every railroad company operating in this state shall, upon making payment to each car line company for use of its cars, withhold ~~6 percent~~ 3% of the amount constituting the gross earnings in this state of such car line company.

**SECTION 2.** 76.39 (3) of the statutes is amended to read:

76.39 (3) Every railroad company operating in this state shall file annually with the department, on or before ~~March~~ April 15, on a form prepared by the department, a true and accurate statement of all rentals paid to each car line company during the previous calendar year and shall remit to the department the amount of the tax required to be withheld under sub. (2). Every car line company, which during the previous calendar year has received gross earnings in this state from a source other than a railroad company operating in this state, shall, on or before ~~March~~ April 15, on a form prepared by the department, file with the department a true and accurate statement of such gross earnings in this state and the name of the company from which received and shall remit to the depart-

ment the amount of the tax imposed under sub. (2) on such gross earnings in this state. The payment dates provided for in sub. (3a) shall apply. Upon written request received by the department before ~~March~~ April 15, the department may grant an extension of not to exceed 30 days for the filing of the report and the payment of the taxes levied in this section. If any railroad company or car line company fails to file such report when due, or as extended by the department, unless it is shown that the failure is due to reasonable cause and not due to wilful neglect, there shall be added to the amount required to be shown as gross earnings tax on the report 5% of the amount thereof if the failure is for not more than one month, with an additional 5% for each additional month or fraction thereof during which the failure continues, not exceeding 25% in the aggregate. If any railroad company or car line company fails to pay all taxes due within the time prescribed or as extended by the department, the unpaid taxes shall be delinquent, and shall be subject to interest under sub. (4). All taxes, late filing fees, penalties and interest shall be deposited in the general fund.

**SECTION 3.** 76.39 (3a) of the statutes is amended to read:

76.39 (3a) Tax ~~The tax~~ due under this section shall be paid to the department ~~on an estimated basis~~. Payments of semiannual instalments of the total ~~estimated~~ liability for the calendar year shall be due on or before ~~May 10 and November~~ September 10 of the year prior to the assessment. ~~On every May 10 each railroad company~~

\* Section 991.11, WISCONSIN STATUTES 1993-94: Effective date of acts. "Every act and every portion of an act enacted by the legislature over the governor's partial veto which does not expressly prescribe the time when it takes effect shall take effect on the day after its date of publication as designated" by the secretary of state [the date of publication may not be more than 10 working days after the date of enactment].

~~and car line company shall pay any additional amounts due or be credited for any overpayment based upon the actual liability of the current year and on April 15 of the year of the assessment. If any railroad company or car line company fails to make semiannual payments of pay on or before September 10 at least 55% 50% of the tax liability for the current calendar year or 50% of the tax liability for the subsequent calendar year, any amounts the amount not paid when due shall become is delinquent and shall be is subject to interest under sub. (4) (c). If any railroad company or car line company fails to pay on or before April 15 the difference between the current year's assessment and the amount paid toward that assessment.~~

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the amount not paid is delinquent and is subject to interest under sub. (4) (c). Companies with a tax liability under this section of less than \$2,000 are not required to make semiannual payments but shall pay the full amount of taxes due on or before ~~May 10~~ April 15 of the year of the assessment.

### **SECTION 4. Initial applicability.**

(1) DEADLINES. The treatment of section 76.39 (3) and (3a) of the statutes first applies to taxes based on the gross earnings of 1996.

(2) RATE. The treatment of section 76.39 (2) of the statutes first applies to payments due on or before the September 10 after publication.