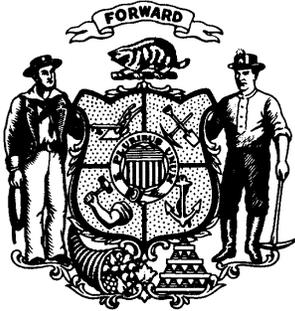


State of Wisconsin



2005 Senate Bill 218

Date of enactment: **October 13, 2005**

Date of publication*: **October 27, 2005**

2005 WISCONSIN ACT 49

AN ACT to repeal 71.07 (5d) (c) 3.; to renumber 72.23; to renumber and amend 77.59 (4) (c); to amend 50.14 (4), 70.07 (6), 70.075 (6), 71.03 (6) (a), 71.03 (7) (d), 71.10 (6) (a), 71.10 (6) (b), 71.10 (6m) (a), 71.63 (3) (c), 71.65 (5) (a) 1., 71.80 (18), 71.88 (2) (b), 73.01 (4) (a), 77.59 (5), 77.61 (14), 78.22 (4), 110.20 (8) (e), 139.03 (2x) (d), 139.05 (2a), 139.315 (4), 139.38 (5) and 560.205 (3) (d); and to create 71.01 (7n), 71.03 (7) (e), 71.10 (6) (e), 71.10 (6m) (c), 71.22 (5m), 71.34 (1m), 71.42 (2m), 71.65 (3) (h), 72.23 (2), 73.13, 78.39 (5d), 78.39 (5m) and 139.75 (9m) of the statutes; relating to: appealing a determination by the board of assessors, claiming angel and early stage investment tax credits, employers who must withhold state income taxes, benefits to persons serving in Operation Iraqi Freedom, eliminating the requirement that the Department of Revenue audit the records of contractors who perform emissions inspections, the liability of married persons filing a joint income tax return, the payment of the alternate fuel tax and the tobacco products tax, estate tax interest, qualified retirement systems, reducing nondelinquent taxes, extending the time for filing a tax reconciliation report, delivering tax-related documents and related payments, appeal of redetermination of earned income tax credits, granting rule-making authority, and providing a penalty.

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

SECTION 1. 50.14 (4) of the statutes is amended to read:

50.14 (4) Sections 77.59 (1) to ~~(5)~~ (5m), (6) (intro.), (a) and (c) and (7) to (10), 77.60 (1) to (7), (9) and (10), 77.61 (9) and (12) to (14) and 77.62, as they apply to the taxes under subch. III of ch. 77, apply to the assessment under this section, except that the amount of any assessment collected under s. 77.59 (7) in excess of \$14,300,000 in fiscal year 2003–04, in excess of \$13,800,000 in fiscal year 2004–05, and, beginning July 1, 2005, in excess of 45% 45 percent in each fiscal year shall be deposited in the Medical Assistance trust fund.

SECTION 2. 70.07 (6) of the statutes is amended to read:

70.07 (6) The board of assessors shall remain in session until all corrections and changes have been made, including all those resulting from investigations by committees of objections to valuations filed with the commissioner of assessments as provided in this subsection, after which the commissioner of assessments shall prepare the assessment rolls as corrected by the board of assessors and submit them to the board of review not later than the 2nd Monday in October. The person assessed, having been notified of the determination of the board of assessors as required in sub. (4), shall be deemed to have accepted the determination unless the person notifies the commissioner of assessments in writing, within ~~40~~ 15 days from the date that the notice of determination was issued under sub. (4), of the desire to present testimony before the board of review. After the board of review has met, the commissioner of assessments may appoint com-

* Section 991.11, WISCONSIN STATUTES 2003–04 : 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].

mittees of the board of assessors to investigate any objections to the amount or valuation of any real or personal property which have been filed with the commissioner of assessments. The committees may at the direction of the commissioner of assessments report their investigation and recommendations to the board of review and any member of any such committee shall be a competent witness in any hearing before the board of review.

SECTION 3. 70.075 (6) of the statutes is amended to read:

70.075 (6) The board of assessors shall remain in session until all corrections and changes have been made, including all those resulting from investigations by committees of objections to valuations filed with the city assessor as provided in this section, after which the city assessor shall prepare the assessment rolls as corrected by the board of assessors and submit them to the board of review not later than the last Monday in July. A person assessed who has been notified of the determination of the board of assessors as required in sub. (4) is deemed to have accepted such determination unless the person notifies the city assessor in writing, within ~~10~~ 15 days from the date that the notice of determination was issued under sub. (4), of a desire to present testimony before the board of review. After the board of review meets, the city assessor may appoint committees of the board of assessors to investigate any objections to the amount or valuation of any real or personal property which are referred to the city assessor by the board of review. The committees so appointed may at the city assessor's direction report their investigation and recommendations to the board of review and any member of any such committee shall be a competent witness in any hearing before the board of review.

SECTION 4. 71.01 (7n) of the statutes is created to read:

71.01 (7n) Notwithstanding sub. (6), a qualified retirement fund for a taxable year for federal income tax purposes is a qualified retirement fund for the taxable year for purposes of this subchapter.

SECTION 5. 71.03 (6) (a) of the statutes is amended to read:

71.03 (6) (a) Reports required under this section shall be made on or before April 15 following the close of a year referred to in sub. (2) (a), or if such person's fiscal year is other than the calendar year then on or before the 15th day of the 4th month following the close of such fiscal year, or if the return is for less than a full taxable year on the date applicable for federal income taxes under the ~~internal revenue code~~ Internal Revenue Code, to the department of revenue, in the manner and form prescribed by the department of revenue, whether notified to do so or not. Such persons shall be subject to the same penalties for failure to report as those who receive notice. If the taxpayer is unable to make his or her own return, the return shall be made by a duly authorized agent or by the

guardian or other person charged with the care of the person or property of such taxpayer.

SECTION 6m. 71.03 (7) (d) of the statutes is amended to read:

71.03 (7) (d) For taxable years beginning after December 31, 2002, ~~and before January 1, 2005,~~ for persons who served in support of Operation Iraqi Freedom or an operation that is a successor to Operation Iraqi Freedom in the United States, or for persons who qualify for a federal extension of time to file under 26 USC 7508, who served outside the United States because of their participation in Operation Iraqi Freedom or an operation that is a successor to Operation Iraqi Freedom in the Iraqi Freedom theater of operations.

SECTION 6n. 71.03 (7) (e) of the statutes is created to read:

71.03 (7) (e) For taxable years beginning after December 31, 2005, for persons who qualify for a federal extension of time to file under 26 USC 7508.

SECTION 8. 71.07 (5d) (c) 3. of the statutes is repealed.

SECTION 9. 71.10 (6) (a) of the statutes is amended to read:

71.10 (6) (a) *Joint returns.* Persons filing a joint return are jointly and severally liable for the tax, interest, penalties, fees, additions to tax and additional assessments under this chapter applicable to the return. A person shall be relieved of liability in regard to a joint return in the manner specified in section ~~6013 (e)~~ 6015 (a) to (d) and (f) of the ~~internal revenue code~~, notwithstanding the amount or percentage of the understatement Internal Revenue Code.

SECTION 10. 71.10 (6) (b) of the statutes is amended to read:

71.10 (6) (b) *Separate returns.* A spouse filing a separate return may be relieved of liability for the tax, interest, penalties, fees, additions to tax and additional assessments under this chapter ~~with regard to unreported marital property income~~ in the manner specified in section 66 (c) of the ~~internal revenue code~~ Internal Revenue Code. The department may not apply ch. 766 in assessing a taxpayer with respect to marital property income the taxpayer did not report if that taxpayer failed to notify the taxpayer's spouse about the amount and nature of the income before the due date, including extensions, for filing the return for the taxable year in which the income was derived. The department shall include all of that marital property income in the gross income of the taxpayer and exclude all of that marital property income from the gross income of the taxpayer's spouse.

SECTION 11. 71.10 (6) (e) of the statutes is created to read:

71.10 (6) (e) *Application for relief.* A person who seeks relief from liability under par. (a) or (b) shall apply for relief with the department, on a form prescribed by the department, within 2 years after the date on which the

department first begins collection activities after the effective date of this paragraph [revisor inserts date].

SECTION 12. 71.10 (6m) (a) of the statutes is amended to read:

71.10 (6m) (a) A formerly married or remarried person filing a return for a period during which the person was married may be relieved of liability for the tax, interest, penalties, fees, additions to tax and additional assessments under this chapter ~~for unreported marital property income~~ from that period as if the person were a spouse under section 66 (c) of the ~~internal revenue code~~ Internal Revenue Code. The department may not apply ch. 766 in assessing the former spouse of the person with respect to marital property income that the former spouse did not report if that former spouse failed to notify the person about the amount and nature of the income before the due date, including extensions, for filing the return for the taxable year during which the income was derived. The department shall include all of that marital property income in the gross income of the former spouse and exclude all of that marital property income from the gross income of the person.

SECTION 13. 71.10 (6m) (c) of the statutes is created to read:

71.10 (6m) (c) A person who seeks relief from liability under par. (a) shall apply for relief with the department as provided under sub. (6) (e).

SECTION 14. 71.22 (5m) of the statutes is created to read:

71.22 (5m) Notwithstanding subs. (4) and (4m), a qualified retirement fund for a taxable year for federal income tax purposes is a qualified retirement fund for the taxable year for purposes of this subchapter.

SECTION 15. 71.34 (1m) of the statutes is created to read:

71.34 (1m) Notwithstanding sub. (1g), a qualified retirement fund for a taxable year for federal income tax purposes is a qualified retirement fund for the taxable year for purposes of this subchapter.

SECTION 16. 71.42 (2m) of the statutes is created to read:

71.42 (2m) Notwithstanding sub. (2), a qualified retirement fund for a taxable year for federal income tax purposes is a qualified retirement fund for the taxable year for purposes of this subchapter.

SECTION 17. 71.63 (3) (c) of the statutes is amended to read:

71.63 (3) (c) In regard to a single-owner entity that is disregarded as a separate entity under section 7701 of the Internal Revenue Code, the owner, not the entity, is an "employer;" except that, if the entity elects to be an employer for federal withholding tax purposes, the entity is the employer for purposes of this subchapter.

SECTION 18. 71.65 (3) (h) of the statutes is created to read:

71.65 (3) (h) If a single-owner entity that is disregarded as a separate entity under section 7701 of the Internal Revenue Code is an employer subject to withholding under this subchapter and if the entity does not deduct, withhold, report, and deposit the tax as required under this subchapter, the owner of the single-owner entity is liable for any tax, interest, and penalties due under this subchapter.

SECTION 19. 71.65 (5) (a) 1. of the statutes is amended to read:

71.65 (5) (a) 1. Thirty days for filing a wage statement under sub. (1) or an annual reconciliation report under sub. (3) (a) or (d).

SECTION 20. 71.80 (18) of the statutes is amended to read:

71.80 (18) **TIMELY FILING DEFINED.** Documents and payments required or permitted by this chapter that are mailed shall be considered furnished, reported, filed or made on time, if mailed in a properly addressed envelope, with postage duly prepaid, which envelope is post-marked, or marked or recorded electronically as provided under section 7502 (f) (2) (c) of the Internal Revenue Code, before midnight of the date prescribed for such furnishing, reporting, filing or making, provided such document or payment is actually received by the department or at the destination that the department or the department of administration prescribes within 5 days of such prescribed date. Documents and payments that are not mailed are timely if they are received on or before the due date by the department or at the destination that the department or the department of administration prescribes. For purposes of this subsection, "mailed" includes delivery by a delivery service designated under section 7502 (f) of the Internal Revenue Code.

SECTION 21. 71.88 (2) (b) of the statutes is amended to read:

71.88 (2) (b) *Appeal of department's redetermination of credits.* Any person aggrieved by the department of revenue's redetermination of a credit under s. 71.07 (3m) ~~or (6), or (9e)~~, 71.28 (1) or (2m) or 71.47 (1) or (2m) or subch. VIII or IX, except when the denial is based upon late filing of claim for credit or is based upon a redetermination under s. 71.55 (8) of rent constituting property taxes accrued as at arm's length, may appeal the redetermination to the tax appeals commission by filing a petition with the commission within 60 days after the redetermination, as provided under s. 73.01 (5) with respect to income or franchise tax cases, and review of the commission's decision may be had under s. 73.015. For appeals brought under this paragraph, the filing fee required under s. 73.01 (5) (a) does not apply.

SECTION 22. 72.23 of the statutes is renumbered 72.23 (1).

SECTION 23. 72.23 (2) of the statutes is created to read:

72.23 (2) The department or circuit court may waive interest on any additional tax arising from the discovery of property omitted in the inventory of total assets or in the original tax determination, if due diligence was exercised in determining the assets.

SECTION 24. 73.01 (4) (a) of the statutes is amended to read:

73.01 (4) (a) Subject to the provisions for judicial review contained in s. 73.015, the commission shall be the final authority for the hearing and determination of all questions of law and fact arising under sub. (5) and s. 72.86 (4), 1985 stats., and ss. 70.38 (4) (a), 70.397, 70.64, and 70.995 (8), s. 76.38 (12) (a), 1993 stats., ss. 76.39 (4) (c), 76.48 (6), 76.91, 77.26 (3), 77.59 (5m) and (6) (b), 78.01, 78.22, 78.40, 78.555, 139.02, 139.03, 139.06, 139.31, 139.315, 139.33, 139.76, 139.78, 341.405, and 341.45, subch. XIV of ch. 71, and subch. VII of ch. 77. Whenever with respect to a pending appeal there is filed with the commission a stipulation signed by the department of revenue and the adverse party, under s. 73.03 (25), or the department of transportation and the adverse party agreeing to an affirmance, modification, or reversal of the department of revenue's or department of transportation's position with respect to some or all of the issues raised in the appeal, the commission shall enter an order affirming or modifying in whole or in part, or canceling the assessment appealed from, or allowing in whole or in part or denying the petitioner's refund claim, as the case may be, pursuant to and in accordance with the stipulation filed. No responsibility shall devolve upon the commission, respecting the signing of an order of dismissal as to any pending appeal settled by the department of revenue or the department of transportation without the approval of the commission.

SECTION 25. 73.13 of the statutes is created to read:

73.13 Reducing nondelinquent taxes. (1) In this section:

(a) "Department" means the department of revenue.

(b) "Tax" means an amount that is owed to this state under s. 66.0615 (1m) (f) 3. or ch. 71, 72, 76, 77, 78, or 139, and that is not delinquent.

(2) (a) A taxpayer may petition the department to reduce the taxpayer's taxes, including the costs, penalties, and interest related to the taxpayer's taxes. The petition shall set forth a sworn statement of the taxpayer and shall be in a form that the department prescribes. The department may examine the taxpayer under oath about the petition and may require the taxpayer to provide the department with financial statements and any other information requested by the department that is related to the petition.

(b) If the department determines that the taxpayer is unable to pay the taxes, costs, penalties, and interest in full, the department shall determine the amount that the taxpayer is able to pay and shall enter an order reducing the taxes in accordance with the department's determina-

tion. The order shall provide either that the order is effective only if the reduced taxes are paid in full within 10 days from the date on which the order is issued or that the order is effective only if the reduced taxes are paid according to a payment schedule that the department determines. The department or its collection agents, upon receipt of the order, shall accept payment in accordance with the order. Upon payment of the reduced taxes, the department shall credit the unpaid portion of the principal amount of the taxes and record the unpaid amount of costs, penalties, and interest accrued to the date of the order.

(c) If within 3 years from either the date of the order under par. (b) or the date of the final payment according to a payment schedule as determined under par. (b), whichever is later, the department ascertains that the taxpayer has an income or owns property sufficient to enable the taxpayer to pay the unpaid portion of the principal amount of the taxes due, including the costs, penalties, and interest recorded under par. (b), the department shall reopen the order under par. (b) and order the taxpayer to pay in full the unpaid portion of the principal amount of the taxes due, including the costs, penalties, and interest recorded under par. (b). Before the entry of the order for payment, the department shall send a written notice to the taxpayer, by certified mail, advising the taxpayer of the department's intention to reopen the order under par. (b) and fixing a time and place for the appearance of the taxpayer, if the taxpayer desires a hearing. If the department determines that the taxpayer is able to pay the unpaid portion of the principal amount of the taxes due, including the costs, penalties, and interest recorded under par. (b), the department shall enter the order for payment in full. The unpaid portion of the principal amount of the taxes due, including the costs, penalties, and interest recorded under par. (b), shall be due and payable immediately upon entry of the order for payment in full and shall thereafter be subject to the interest under s. 71.82 (2), as that subsection applies to delinquent income and franchise taxes under s. 71.82, and to the delinquent account fee under s. 73.03 (33m).

SECTION 26. 77.59 (4) (c) of the statutes is renumbered 77.59 (5m) and amended to read:

77.59 (5m) A seller who receives a refund under ~~par. sub. (4)~~ (a) or (b) of taxes that the seller has collected from buyers, who collects amounts as taxes erroneously from buyers, but who does not remit such amounts to the state, or who is entitled to a refund under sub. (4) (a) or (b) that is offset under sub. (5), shall return submit the taxes and related interest to the buyers from whom the taxes were collected. ~~The, or to the department if the seller cannot locate the buyers, within 90 days after the date of the refund, after the date of the offset, or after discovering that the seller has collected taxes erroneously from the buyers. If the seller does not submit the taxes and related interest to the department or the buyers within that~~

period, the seller shall ~~return~~ submit to the department any part of a refund or taxes that the seller does not ~~return~~ submit to a buyer or to the department along with a penalty of 25% of the amount not ~~returned or submitted or, in the case of fraud,~~ a penalty equal to the amount not ~~returned in the case of fraud~~ submitted. A person who collects amounts as taxes erroneously from buyers for a real property construction activity or nontaxable service may reduce the taxes and interest that he or she is required to submit to the buyer or to the department under this subsection for that activity or service by the amount of tax and interest subsequently due and paid on the sale of or the storage, use, or other consumption of tangible personal property that is used by the person in that activity or service and transferred to the buyer.

SECTION 27. 77.59 (5) of the statutes is amended to read:

77.59 (5) The department may offset the amount of any refund for a period, together with interest on the refund, against deficiencies for another period, and against penalties and interest on the deficiencies, or against any amount of whatever kind, due and owing on the books of the department from the person claiming who is entitled to the refund. If the refund is to be paid to a buyer, the department may also set off amounts in the manner in which it sets off income tax and franchise tax refunds under s. 71.93 and may set off amounts for child support or maintenance or both in the manner in which it sets off income taxes under ss. 49.855 and 71.93 (3), (6) and (7).

SECTION 28. 77.61 (14) of the statutes is amended to read:

77.61 (14) Documents and payments required or permitted under this subchapter that are mailed are timely furnished, filed or made if they are mailed in a properly addressed envelope with the postage duly prepaid, if the envelope is postmarked, or marked or recorded electronically as provided under section 7502 (f) (2) (c) of the Internal Revenue Code, before midnight of the due date and if the document or payment is received by the department, or at the destination that the department prescribes, within 5 days after the prescribed date. Documents and payments that are not mailed are timely if they are received on or before the due date by the department or at the destination that the department designates. For purposes of this subsection, "mailed" includes delivery by a delivery service designated under section 7502 (f) of the Internal Revenue Code.

SECTION 29. 78.22 (4) of the statutes is amended to read:

78.22 (4) LATE FILING FEE. Any person who fails to file a motor vehicle fuel floor tax return when due shall pay a late filing fee of \$10. A return that is mailed is filed in time if it is mailed in a properly addressed envelope with ~~1st class~~ postage duly prepaid and the envelope is officially postmarked, or marked or recorded electroni-

cally as provided under section 7502 (f) (2) (c) of the Internal Revenue Code, on the date due and the return is actually received by the department or at the destination that the department prescribes within 5 days of the due date. A return that is not mailed is timely if it is received on or before the due date by the department or at the destination that the department prescribes. For purposes of this subsection, "mailed" includes delivery by a delivery service designated under section 7502 (f) of the Internal Revenue Code.

SECTION 30. 78.39 (5d) of the statutes is created to read:

78.39 (5d) "Pay" has the meaning given in s. 78.005 (13b).

SECTION 31. 78.39 (5m) of the statutes is created to read:

78.39 (5m) "Sign" has the meaning given in s. 78.005 (13r).

SECTION 32. 110.20 (8) (e) of the statutes is amended to read:

110.20 (8) (e) The contractor shall collect, maintain and report data as the department requires. The department shall reserve the right to enter and inspect test station premises, equipment and records at all reasonable times in the discharge of its administrative duties. ~~The department of revenue shall audit the records of the contractor annually and shall provide for the publication of the results of audits conducted under this paragraph in the official state newspaper.~~

SECTION 33. 139.03 (2x) (d) of the statutes is amended to read:

139.03 (2x) (d) *Late filing fee.* Any person who fails to file a floor tax return when due shall pay a late filing fee of \$10. A return that is mailed shall be considered filed in time if it is mailed in a properly addressed envelope with ~~1st class~~ postage duly prepaid, if the envelope is officially postmarked, or marked or recorded electronically as provided under section 7502 (f) (2) (c) of the Internal Revenue Code, on the date due and if the return is actually received by the department or at the destination that the department prescribes within 5 days of the due date. A return that is not mailed is timely if it is received on or before the due date by the department or at the destination that the department prescribes. For purposes of this paragraph, "mailed" includes delivery by a delivery service designated under section 7502 (f) of the Internal Revenue Code.

SECTION 34. 139.05 (2a) of the statutes is amended to read:

139.05 (2a) The payments and returns under subs. (1) and (2) that are mailed are furnished, filed or made on time, and payments therein referred to are timely, if mailed in a properly addressed envelope, with ~~first class~~ postage duly prepaid, which envelope is officially postmarked, or marked or recorded electronically as provided under section 7502 (f) (2) (c) of the Internal Revenue

Code, before midnight on the date prescribed for such furnishing, filing or making of such payment, provided such statement, return or payment is actually received by the secretary of revenue or at the destination that the department prescribes within 5 days of the prescribed date. Payments and returns that are not mailed are timely if they are received on or before the due date by the department or at the destination that the department prescribes. For purposes of this subsection, "mailed" includes delivery by a delivery service designated under section 7502 (f) of the Internal Revenue Code.

SECTION 35. 139.315 (4) of the statutes is amended to read:

139.315 (4) LATE FILING FEE. Any person who fails to file a cigarette inventory tax return when due shall pay a late filing fee of \$10. A return that is mailed is timely if it is mailed in a properly addressed envelope with 1st class postage prepaid, if the envelope is postmarked, or marked or recorded electronically as provided under section 7502 (f) (2) (c) of the Internal Revenue Code, on the due date and if the return is actually received by the department or at the destination that the department prescribes within 5 days of the due date. A return that is not mailed is timely if it is received on or before the due date by the department or at the destination that the department prescribes. For purposes of this subsection, "mailed" includes delivery by a delivery service designated under section 7502 (f) of the Internal Revenue Code.

SECTION 36. 139.38 (5) of the statutes is amended to read:

139.38 (5) If any permittee fails to file a report when due the permittee shall be required to pay a late filing fee of \$10. A report that is mailed is filed in time if it is mailed in a properly addressed envelope with first class postage duly prepaid, which envelope is officially postmarked, or marked or recorded electronically as provided under section 7502 (f) (2) (c) of the Internal Revenue Code, on the date due, and if the report is actually received by the secretary or at the destination that the department prescribes within 5 days of the due date. A report that is not mailed is timely if it is received on or before the due date by the secretary or at the destination that the department prescribes. For purposes of this subsection, "mailed" includes delivery by a delivery service designated under section 7502 (f) of the Internal Revenue Code.

SECTION 37. 139.75 (9m) of the statutes is created to read:

139.75 (9m) "Sign" has the meaning given in s. 139.01 (9m).

SECTION 38. 560.205 (3) (d) of the statutes is amended to read:

560.205 (3) (d) *Rules.* The department of commerce, in consultation with the department of revenue, shall promulgate rules to administer this section. The rules shall further define "bona fide angel investment" for purposes of s. 71.07 (5d) (a) 1. The rules shall limit the aggregate amount of tax credits under s. 71.07 (5d) that may be claimed for investments in businesses certified under sub. (1) at \$3,000,000 per taxable year for taxable years beginning after December 31, 2004. The rules shall also limit the aggregate amount of the tax credits under ss. 71.07 (5b), 71.28 (5b), and 71.47 (5b) that may be claimed for investments paid to fund managers certified under sub. (2) at \$3,500,000 per taxable year for taxable years beginning after December 31, 2004.

SECTION 39. Initial applicability.

(1) NOTICE OF APPEAL. The treatment of sections 70.07 (6) and 70.075 (6) of the statutes first applies to the property tax assessments as of January 1, 2006.

(2) INVESTMENT CREDITS. The treatment of sections 71.07 (5d) (c) 3. and 560.205 (3) (d) of the statutes first applies to taxable years beginning on January 1, 2005.

(3) REFUNDS AND TAXES COLLECTED ERRONEOUSLY. The treatment of sections 50.14 (4), 73.01 (4) (a), and 77.59 (4) (c) and (5) of the statutes first applies to notices of refunds or notices of amounts due dated, offsets taken, and the discovery of amounts collected erroneously as taxes on the effective date of this subsection even if the notices, offsets, and amounts relate to sales that occurred after August 31, 1994.

(4) MARRIED PERSONS' TAX LIABILITY. The treatment of section 71.10 (6) (a) and (b) and (6m) (a) of the statutes first applies to tax liability that arises on the effective date of this subsection or that remains unpaid on the effective date of this subsection.

(5) RECONCILIATION REPORTS. The treatment of section 71.65 (5) (a) 1. of the statutes first applies to reconciliation reports that are due on January 31, 2006.

(7) APPEAL OF REDETERMINATION. The treatment of section 71.88 (2) (b) of the statutes first applies to appeals filed on the effective date of this subsection.