



2011 SENATE BILL 12

January 25, 2011 – Introduced by Senators WANGGAARD, LAZICH and GROTHMAN, cosponsored by Representatives KOOYENGA, SPANBAUER, VOS, BIES and KAUFERT. Referred to Committee on Workforce Development, Small Business, and Tourism.

1 **AN ACT** *to repeal* 77.52 (4); and *to amend* 66.0615 (1m) (f) 2., 77.982 (2), 77.991
2 (2), 77.9951 (2) and 77.9972 (2) of the statutes; **relating to:** allowing retailers
3 the ability to offer discounts equal to the state and local sales taxes.

Analysis by the Legislative Reference Bureau

Under current law, a retailer may not advertise that any state or local sales tax applicable to a transaction will be assumed or absorbed by the retailer or not added to the price of goods and services. A retailer who violates this prohibition is guilty of a misdemeanor. This bill eliminates the prohibition. Under the bill, a retailer who advertises that the sales tax will be assumed by the retailer or not added to the sales price is still responsible for paying the applicable sales tax.

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

4 **SECTION 1.** 66.0615 (1m) (f) 2. of the statutes is amended to read:
5 66.0615 **(1m)** (f) 2. Sections 77.51 (12m), (14), (14g), (15a), and (15b), 77.52 (3),
6 (4), (13), (14), (18), and (19), 77.522, 77.58 (1) to (5), (6m), and (7), 77.585, 77.59, 77.60,
7 77.61 (2), (3m), (5), (8), (9), and (12) to (15), and 77.62, as they apply to the taxes under
8 subch. III of ch. 77, apply to the tax described under subd. 1.

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1 **SECTION 2.** 77.52 (4) of the statutes is repealed.

2 **SECTION 3.** 77.982 (2) of the statutes is amended to read:

3 77.982 **(2)** Sections 77.51 (1f), (3pf), (9p), (12m), (14), (14g), (15a), and (15b),
4 77.52 (1b), (3), ~~(4)~~, (5), (13), (14), and (18) to (23), 77.54 (51) and (52), 77.58 (1) to (5),
5 (6m), and (7), 77.522, 77.585, 77.59, 77.60, 77.61 (2), (3m), (5), (8), (9), and (12) to (15),
6 and 77.62, as they apply to the taxes under subch. III, apply to the tax under this
7 subchapter. Section 77.73, as it applies to the taxes under subch. V, applies to the
8 tax under this subchapter.

9 **SECTION 4.** 77.991 (2) of the statutes is amended to read:

10 77.991 **(2)** Sections 77.51 (12m), (14), (14g), (15a), and (15b), 77.52 (1b), (3), ~~(4)~~,
11 (5), (13), (14), (18), and (19), 77.58 (1) to (5), (6m), and (7), 77.522, 77.585, 77.59, 77.60,
12 77.61 (2), (3m), (5), (8), (9), and (12) to (15), and 77.62, as they apply to the taxes under
13 subch. III, apply to the tax under this subchapter. Section 77.73, as it applies to the
14 taxes under subch. V, applies to the tax under this subchapter. The renter shall
15 collect the tax under this subchapter from the person to whom the passenger car is
16 rented.

17 **SECTION 5.** 77.9951 (2) of the statutes is amended to read:

18 77.9951 **(2)** Sections 77.51 (3r), (12m), (14), (14g), (15a), and (15b), 77.52 (1b),
19 (3), ~~(4)~~, (5), (13), (14), (18), and (19), 77.58 (1) to (5), (6m), and (7), 77.522, 77.585,
20 77.59, 77.60, 77.61 (2), (3m), (5), (8), (9), and (12) to (15), and 77.62, as they apply to
21 the taxes under subch. III, apply to the fee under this subchapter. The renter shall
22 collect the fee under this subchapter from the person to whom the vehicle is rented.

23 **SECTION 6.** 77.9972 (2) of the statutes is amended to read:

24 77.9972 **(2)** Sections 77.51 (12m), (14), (14g), (15a), and (15b), 77.52 (1b), (3),
25 ~~(4)~~, (5), (13), (14), (18), and (19), 77.58 (1) to (5), (6m), and (7), 77.522, 77.585, 77.59,

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1 77.60, 77.61 (2), (3m), (5), (8), (9), and (12) to (15), and 77.62, as they apply to the taxes
2 under subch. III, apply to the fee under this subchapter. Section 77.73, as it applies
3 to the taxes under subch. V, applies to the fee under this subchapter. The renter shall
4 collect the fee under this subchapter from the person to whom the passenger car is
5 rented.

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(END)