



WISCONSIN LEGISLATIVE COUNCIL ACT MEMO

2017 Wisconsin Act 324
[2017 Assembly Bill 735]

**Various Changes to Tax
Administration**

As described below, 2017 Wisconsin Act 324 makes several changes to laws administered by the Department of Revenue (DOR), including: revision to procedures governing a seller's erroneous collection of sales tax; certification of property assessors; use of Social Security numbers on certain tax documents; and electronic delivery of notices.

ERRONEOUS COLLECTION OF SALES TAX

For a seller who erroneously continues to collect sales tax on a product after receiving two or more written notices from DOR indicating that the product is not taxable, the Act specifies that the seller is entitled to an adjustment or a refund of the tax collected only if the seller returns the tax and related interest to the buyers from whom the seller collected the tax, or to DOR if the buyers cannot be located.

Additionally, under the Act, a seller who fails to submit the tax and interest within 90 days after the date of the adjustment or refund is subject to a penalty equal to 25% of the tax and interest or, in the case of fraud, a penalty equal to the tax and interest.

CERTIFICATION OF PROPERTY ASSESSORS

With respect to certification of property assessors, the Act deletes a provision of state law relating to provision of property assessor examination assistance to DOR from the Bureau of Merit Recruitment and Selection in the Department of Administration and shortens the lifespan of a temporary certification for a property assessor from 100 days to 90 days.

USE OF SOCIAL SECURITY NUMBERS

Under state law, an employer must annually furnish a written statement to each employee that provides the employee with certain information, including the employee's Social

This memo provides a brief description of the Act. For more detailed information, consult the text of the law and related legislative documents at the Legislature's Web site at: <http://www.legis.wisconsin.gov>.

Security number, the total amount of wages paid to the employee, and the total amount deducted and withheld from the employee's wages, if any. The employer must also provide a copy of that statement to DOR.

The Act provides that DOR may require that the written statement provided to an employee include a number other than the employee's Social Security number. However, the Act specifies that the copy provided to DOR still must contain the employee's Social Security number.

ELECTRONIC DELIVERY OF NOTICES

The Act authorizes a taxpayer to opt in to receive all applicable notices from DOR electronically, instead of through personal service or hard copy mail delivery.

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