

2019 DRAFTING REQUEST

Assembly Amendment (AA-ASA1-AB251)

For: **Robin Vos (608) 266-9171** Drafter: **jkreye**
 By: **jenny** Secondary Drafters:
 Date: **6/19/2019** May Contact:

Same as LRB:

Submit via email: **YES**
 Requester's email: **Rep.Vos@legis.wisconsin.gov**
 Carbon copy (CC) to: **joseph.kreye@legis.wisconsin.gov**

Pre Topic:

No specific pre topic given

Topic:

Marketplace provider; one-time reduction in audit liability for a small business

Instructions:

See attached

Drafting History:

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
/?	jkreye 6/19/2019				
/P1		csicilia 6/19/2019	lparisi 6/19/2019		
/1				lparisi 6/19/2019	

FE Sent For: **<END>**

For businesses with less than \$5 million in gross sales for a year in which the business is undergoing a sales tax field audit by the department, the business may receive a one-time reduction of 5% of the additional sales tax discovered during the audit.

10%

Create sec. 73.03(74), Wis. Stats., to read:

ten

(74) To provide a one-time reduction from the total tax due in a written notice by the department of an audit determination under s. 77.59 (2) equal to ~~five~~ ten percent of the additional sales tax imposed under s. 77.52 for each year of the audit period, if all of the following applies:

- (a) The person's annual gross sales are less than \$5 million for the year.
- (b) The person has not received an audit determination under s. 77.59 (2) after June 30, 2019.

Effective Date:

Day after publication

Initial Applicability:

First applies to written notices of audit determinations made on October 1, 2019.



l
gjs

PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION
ASSEMBLY AMENDMENT ,
TO ASSEMBLY SUBSTITUTE AMENDMENT 1,
TO ASSEMBLY BILL 251

NOW
keep

1 At the locations indicated, amend the substitute amendment as follows:

2 At the locations indicated, amend the substitute amendment as follows:

3 **SECTION 10d.** 73.03 (74) of the statutes is created to read:

4 73.03 (74) To provide a one-time reduction from the total tax due in a written
5 notice by the department of an audit determination under s. 77.59 (2) equal to 10
6 percent of the additional sales tax imposed under s. 77.52 for each year of the audit ✓
7 period, if the annual gross sales of the person being audited are less than \$5,000,000
8 for each year of the audit period. This subsection applies to all such audit
9 determinations regardless of when the determinations are made.”.

10 1. Page 12, line 2: after that line insert:

Page 5, line 21 after line insert



State of Wisconsin
2019 - 2020 LEGISLATURE

LRBa0383/P1
JK:cjs

11
No
changes

PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION
ASSEMBLY AMENDMENT ,
TO ASSEMBLY SUBSTITUTE AMENDMENT 1,
TO ASSEMBLY BILL 251

1 At the locations indicated, amend the substitute amendment as follows:

2 **1.** Page 5, line 21: after that line insert:

3 “**SECTION 10d.** 73.03 (74) of the statutes is created to read:

4 73.03 (74) To provide a one-time reduction from the total tax due in a written
5 notice by the department of an audit determination under s. 77.59 (2) equal to 10
6 percent of the additional sales tax imposed under s. 77.52 for each year of the audit
7 period, if the annual gross sales of the person being audited are less than \$5,000,000
8 for each year of the audit period. This subsection applies to all such audit
9 determinations regardless of when the determinations are made.”

10 **2.** Page 12, line 2: after that line insert:

