

2019 DRAFTING REQUEST

Assembly Amendment (AA-AA5-ASA1-AB251)

For: **Jessie Rodriguez (608) 266-0610** Drafter: **jkreye**
 By: **nck** Secondary Drafters:
 Date: **6/20/2019** May Contact:

Same as LRB:

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

Pre Topic:

No specific pre topic given

Topic:

Audti reductions; person being audited must have filed returns

Instructions:

See attached

Drafting History:

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
/1	jkreye 6/20/2019	aernsttr 6/20/2019	mbarman 6/20/2019	mbarman 6/20/2019	

FE Sent For: **<END>**

Kreye, Joseph

From: Guerra Lapacek, Maria - DOR
Sent: Thursday, June 20, 2019 9:58 AM
To: Toftness, Jenny
Cc: Bentz, Nick; Kreye, Joseph; Weber, Nathaniel R - DOR
Subject: RE: LRB 19a0383 Topic: Marketplace provider; one-time reduction in audit liability for a small business

Here's a suggestion for the changes. I've copied Nate Weber from our technical staff.

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

73.03 (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 10 percent of the additional sales tax imposed under s. 77.52 for each year of the audit period, if all of the following apply:

(a) ~~the~~ The annual gross sales of the person being audited are less than \$5,000,000 for each year of the audit period.

(b) At the time the department sends notification of examination under s. 77.59(2), the department has received all returns required under ch. 77 from the person being audited for the entire audit period.

(c) The person being audited has not received any other reduction under this subsection pursuant to an audit determination under s. 77.59 (2) after September 30, 2019.

~~This subsection applies to all such audit determinations regardless of when the determinations are made.~~

From: Toftness, Jenny - LEGIS [mailto:Jenny.Toftness@legis.wisconsin.gov]
Sent: Thursday, June 20, 2019 9:37 AM
To: Guerra Lapacek, Maria - DOR <maria.guerralapacek@wisconsin.gov>
Cc: Bentz, Nick - LEGIS <Nick.Bentz@legis.wisconsin.gov>; Kreye, Joseph A - LEGIS <joseph.kreye@legis.wisconsin.gov>
Subject: Re: LRB 19a0383 Topic: Marketplace provider; one-time reduction in audit liability for a small business

Hi Maria

I have no objection to your new language and I've CC'd the drafter to ask him to add it.

On the other language, it was written to capture what I believe your intent was in adding the June 30 2019 date. Which is to say (if I understood correctly) that once the program starts, you would be considered to be in your first audit, even if you had been subject to an audit prior to the program starting. I will let joe weigh in on this, as well.

Sent from my iPhone

On Jun 20, 2019, at 9:32 AM, Guerra Lapacek, Maria - DOR <maria.guerralapacek@wisconsin.gov> wrote:



State of Wisconsin
2019 - 2020 LEGISLATURE

LRBa0393/1

JK:..

ane

**ASSEMBLY AMENDMENT ,
TO ASSEMBLY AMENDMENT 5,
TO ASSEMBLY SUBSTITUTE AMENDMENT 1,
TO ASSEMBLY BILL 251**

now

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

2 **1.** Page 1, line 8: after "period" insert "and, at the time that the department
3 sends notification of examination under s. 77.59 (2), the department has received all
4 returns required under ch. 77 from the person being audited for the entire audit
5 period".

6 (END)