

State of Wisconsin



2019 Senate Bill 54

Date of enactment: **July 10, 2019**
Date of publication*: **July 11, 2019**

2019 WISCONSIN ACT 15

AN ACT to create 77.61 (5) (b) 14. of the statutes; **relating to:** the disclosure of a retailer's sales tax liability to a successor.

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

SECTION 1. 77.61 (5) (b) 14. of the statutes is created to read:

77.61 (5) (b) 14. For purposes of determining whether a retailer is liable for any amount of tax under this subchapter and obtaining the outstanding liability of the retailer in order to comply with s. 77.52 (18), any person, or authorized agent of any person, who provides sat-

isfactory evidence to the department, as determined by the department, that the person intends to purchase or has purchased the retailer's business or stock of goods, or that the retailer will quit the business and the person will be the successor or assignee of the retailer. For purposes of providing satisfactory evidence to the department under this subdivision, the person shall provide to the department written documentation, signed by the retailer, that acknowledges the person as a purchaser or potential purchaser, successor, or assignee.

* Section 991.11, WISCONSIN STATUTES: 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."