

2019 Senate Bill 54 (LRB -1353)

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.

2019

02-25.	S.	Introduced by Senators Kooyenga, Cowles, Jacque, Marklein, Stroebel, Wanggaard and Nass ; cosponsored by Representatives Loudenbeck, Steffen, Ballweg, Brooks, Doyle, Edming, Felzkowski, Fields, Gundrum, Horlacher, Katsma, Knodl, Kuglitsch, Kulp, Macco, Murphy, Ramthun, Rodriguez, Spiros, Thiesfeldt, Tittl and Tusler .	83
02-25.	S.	Read first time and referred to Committee on Agriculture, Revenue and Financial Institutions	83
03-26.	S.	Public hearing held	
04-04.	S.	Senate Amendment 1 offered by Senator Kooyenga (LRB a0118)	142
05-01.	S.	Executive action taken	
05-01.	S.	Report adoption of Senate Amendment 1 recommended by Committee on Agriculture, Revenue and Financial Institutions, Ayes 9, Noes 0	174
05-01.	S.	Report passage as amended recommended by Committee on Agriculture, Revenue and Financial Institutions, Ayes 9, Noes 0	174
05-01.	S.	Available for scheduling	
05-10.	S.	Referred to joint committee on Finance by Committee on Senate Organization pursuant to Senate Rule 41 (1)(e), Ayes 3, Noes 2	194
05-10.	S.	Withdrawn from joint committee on Finance and made Available for Scheduling by committee on Senate Organization, pursuant to Senate Rule 41 (1)(e), Ayes 3, Noes 2	194
05-10.	S.	Placed on calendar 5-15-2019 pursuant to Senate Rule 18(1)	194
05-15.	S.	Read a second time	
05-15.	S.	Senate Amendment 1 adopted	
05-15.	S.	Ordered to a third reading	
05-15.	S.	Rules suspended	
05-15.	S.	Read a third time and passed , Ayes 32, Noes 0	
05-15.	A.	Received from Senate	
05-15.	A.	Read	
05-15.	A.	Rules suspended and taken up	
05-15.	A.	Read a second time	
05-15.	A.	Ordered to a third reading	
05-15.	A.	Rules suspended	
05-15.	A.	Read a third time and concurred in	
05-15.	A.	Ordered immediately messaged	
05-16.	S.	Received from Assembly concurred in	

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ENROLLED BILL

Adopted Documents

Original

Engrossed

Substitute Amdt

19 -1353, 1

Amendments: None or Listed below.

SA 1

Corrections: None or Listed by date below.

Topic: Same as relating clause or Indicated below.

5/17/19

Date

Enrolling Drafter



2019 SENATE BILL 54

February 25, 2019 - Introduced by Senators KOOYENGA, COWLES, JACQUE, MARKLEIN, STROEBEL, WANGGAARD and NASS, cosponsored by Representatives LOUDENBECK, STEFFEN, BALLWEG, BROOKS, DOYLE, EDMING, FELZKOWSKI, FIELDS, GUNDRUM, HORLACHER, KATZMA, KNODL, KUGLITSCH, KULP, MACCO, MURPHY, RAMTHUN, RODRIGUEZ, SPIROS, THIESFELDT, TITTL and TUSLER. Referred to Committee on Agriculture, Revenue and Financial Institutions.

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

Analysis by the Legislative Reference Bureau

Current law generally prohibits the Department of Revenue from divulging information about a retailer that is included in the sales tax returns filed by the retailer. DOR is also prohibited from disclosing information about a retailer included in an audit or investigation of its sales tax liability. However, DOR may allow certain persons to examine the returns, and related schedules, exhibits, and audit reports, for purposes of administration and enforcement. Such persons include the secretary of revenue and DOR officers, agents, and employees; the attorney general and department of justice employees; public officers of the federal government or other state governments, to the extent that those governments afford similar rights of examination to Wisconsin state officials; and any person against whom DOR asserts a sales tax liability, including a successor, guarantor or surety.

Under this bill, if a person provides evidence to DOR that the person intends to purchase or has purchased a retailer's business or inventory or that the retailer is quitting the business and the person will be the retailer's successor or assignee, that person may examine the retailer's sales tax returns, and related schedules, exhibits, and audit reports, for the purpose of determining whether the retailer is liable for any amount of sales tax and obtaining the amount of its outstanding liability. Current law requires the purchaser of a retailer's business or inventory to withhold the amount of the purchase price sufficient to pay the retailer's outstanding



State of Wisconsin
2019 - 2020 LEGISLATURE

LRBa0118/1
JK:ahc

**SENATE AMENDMENT 1,
TO SENATE BILL 54**

April 4, 2019 - Offered by Senator KOOYENGA.

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

2 **1.** Page 2, line 8: after "retailer." insert "For purposes of providing satisfactory
3 evidence to the department under this subdivision, the person shall provide to the
4 department written documentation, signed by the retailer, that acknowledges the
5 person as a purchaser or potential purchaser, successor, or assignee.".

6 (END)

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