



State of Wisconsin
2017 - 2018 LEGISLATURE

LRB-0980/P1
JK:amn

DOA:.....Wimmer, BB0135 - Delay effective date of 2013 Wisconsin Act 229 to September 2019

FOR 2017-2019 BUDGET -- NOT READY FOR INTRODUCTION

AN ACT ...; relating to: the budget.

Analysis by the Legislative Reference Bureau

TAXATION

OTHER TAXATION

The bill changes the effective date of provisions related to sales tax return adjustments for private label credit card bad debt from July 1, 2017, to September 1, 2019.

For further information see the *state and local* fiscal estimate, which will be printed as an appendix to this bill.

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

SECTION 1. [2013 Wisconsin Act 229](#), section [6 \(1\)](#), as last affected by [2015 Wisconsin Act 55](#), is amended to read:

[\[2013 Wisconsin Act 229\]](#) Section 6 (1) This act takes effect on ~~July 1, 2017~~ September 1, 2019, and first applies to bad debts resulting from sales completed beginning on ~~July 1, 2017~~ September 1, 2019.

SECTION 9438. Effective dates; Revenue.

(1) BAD DEBT ADJUSTMENTS. The treatment of [2013 Wisconsin Act 229](#), section [6 \(1\)](#) takes effect retroactively to June 30, 2017.

(END)