



## 1995 ASSEMBLY BILL 611

October 10, 1995 - Introduced by Representatives WARD, GARD, KAUFERT, WILDER, GOETSCH, PORTER, MUSSER, KELSO, ALBERS, OLSEN, OWENS, HAHN, KREIBICH, SCHNEIDERS, DUFF, LADWIG, F. LASEE, SERATTI, AINSWORTH, SILBAUGH, GROTHMAN, OTT, JENSEN and KREUSER, cosponsored by Senators RUDE, ZIEN, DARLING, HUELSMAN and FITZGERALD. Referred to Committee on Ways and Means.

1 **AN ACT to amend** 77.61 (14) of the statutes; **relating to:** timely filing of sales tax  
2 and use tax documents and payments.

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### *Analysis by the Legislative Reference Bureau*

Under current law, sales tax and use tax documents and payments are filed on time if they are mailed in a properly addressed envelope, if the postage is paid, if the envelope is postmarked before midnight of the due date and if they are received by the department of revenue within 5 days after the due date. This bill discontinues the last of those requirements.

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

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

3 **SECTION 1.** 77.61 (14) of the statutes is amended to read:

4 77.61 (14) Documents and payments required or permitted under this  
5 subchapter are timely furnished, filed or made if they are mailed in a properly  
6 addressed envelope with the postage duly prepaid, and if the envelope is postmarked  
7 before midnight of the due date and if the document or payment is received by the  
8 department within 5 days after the prescribed date.

9 **SECTION 2. Initial applicability.**

