



2001 ASSEMBLY BILL 172

March 6, 2001 - Introduced by Representatives LEIBHAM, KESTELL, SUDER, OWENS, GRONEMUS, MUSSER, LADWIG, HAHN, WADE, GUNDERSON, FREESE, HOVEN, OLSEN, REYNOLDS, NASS, STONE, JESKEWITZ, KAUFERT, LASSA, F. LASEE, HUNDERTMARK and TOWNSEND, cosponsored by Senators WELCH and HARSDFORF. Referred to Committee on Ways and Means.

1 **AN ACT to amend** 20.566 (1) (gb), 73.03 (50) (intro.) and 77.60 (2) (intro.) of the
2 statutes; **relating to:** discontinuing the fee for issuing and renewing business
3 tax registration certificates.

Analysis by the Legislative Reference Bureau

Under current law, in order to hold a number of licenses, permits, and other documents that the department of revenue (DOR) administers, a person must also hold a business tax registration certificate. The certificate is valid for two years. Under current law, DOR charges fees for obtaining and renewing the certificate. This bill eliminates those fees.

For further information see the **state** 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:

4 **SECTION 1.** 20.566 (1) (gb) of the statutes is amended to read:
5 20.566 (1) (gb) *Business tax registration.* The amounts in the schedule for
6 administration of business tax registration. ~~All moneys received from the fees~~
7 ~~established under s. 73.03 (50) shall be credited to this appropriation account.~~

ASSEMBLY BILL 172**SECTION 1**

1 Notwithstanding s. 20.001 (3) (a), at the end of each fiscal year, the unencumbered
2 balance in this appropriation account that exceeds 10% of the expenditures from this
3 appropriation account during the fiscal year lapses to the general fund.

4 **SECTION 2.** 73.03 (50) (intro.) of the statutes is amended to read:

5 73.03 **(50)** (intro.) ~~With the approval of the joint committee on finance, to~~
6 ~~establish fees for obtaining~~ To issue a business tax registration certificate, which,
7 except as provided in s. 73.0302, is valid for 2 years, and ~~for renewing~~ to renew that
8 certificate and, except as provided in s. 73.0302, ~~shall to, without charge,~~ issue and
9 renew those certificates if the person who wishes to obtain or renew a certificate does
10 all of the following:

11 **SECTION 3.** 77.60 (2) (intro.) of the statutes is amended to read:

12 77.60 **(2)** (intro.) Delinquent sales and use tax returns shall be subject to a \$20
13 late filing fee unless the return was not timely filed because of the death of the person
14 required to file or unless the return was not timely filed due to good cause and not
15 due to neglect. The fee shall not apply if the department has failed to issue a seller's
16 permit or a use tax registration within 30 days of the receipt of an application for a
17 seller's permit or use tax registration ~~accompanied by the fee established under s.~~
18 ~~73.03 (50)~~, if the person does not hold a valid certificate under s. 73.03 (50), and the
19 security required under s. 77.61 (2) has not been placed with the department.
20 Delinquent sales and use taxes shall bear interest at the rate of 1.5% per month until
21 paid. The taxes imposed by this subchapter shall become delinquent if not paid:

22 **SECTION 4. Initial applicability.**

23 (1) This act first applies to applications for certificates that are received by the
24 department of revenue on the effective date of this subsection.

25 (END)