

**1975 Senate Bill 379**

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**CHAPTER 186, Laws of 1975**

AN ACT to amend 77.59 (3) (intro.), (4) and (6) (intro.), 77.60 (7) and 77.61 (4) (b) of the statutes, relating to sales and use taxes and providing a penalty.

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

SECTION 1. 77.59 (3) (intro.), (4) and (6) (intro.) of the statutes are amended to read:

77.59 (3) (intro.) No determination of the tax liability of a person may be made unless written notice of such determination is given to the taxpayer within 4 years of the due date of the annual information return or within 4 years of the date the annual information return was filed with the department, whichever is later. The notice required herein shall specify whether the determination is an office audit determination or a field audit determination and it shall be served personally or by registered or certified mail. If the department is unable to obtain personal service or service by registered or certified mail, publication thereof as a class 3 notice, under ch. 985, shall constitute service of notice in any case where notice is required under this subchapter.

(4) At any time within 4 years after the due date of a the annual information return, a person may, unless a determination by the department by office or field audit has been made, file with the department a claim for refund of taxes paid by such person. Such claim for refund shall be regarded as a request for determination. The determination thus requested shall be made by the department within one year after the claim for refund is received by it.

(a) A claim for refund may be made within 2 years of the determination of a tax assessed by office audit on or after January 1, 1975, provided such tax was not protested by the filing of a petition for redetermination and the reporting period had not been closed by field audit prior to the filing of such claim. No claim may be allowed under this paragraph for any tax self-assessed by the taxpayer.

(6) (intro.) A Except as provided in sub. (4) (a), a determination by the department is final unless, within 30 days after receipt of the notice of such determination, the taxpayer, or other person directly interested, petitions the department for a redetermination. In the case of notice served by publication, the 30-day period commences with the last day of such publication of notice.

SECTION 2. 77.60 (7) of the statutes is amended to read:

77.60 (7) Any person, including an officer of a corporation, required to make, render, sign or verify any report or return required by this subchapter who makes a false or fraudulent report or return or who fails to furnish a report or return when due with the intent, in either case, to defeat or evade the tax imposed by this subchapter, is guilty of a misdemeanor.

SECTION 3. 77.61 (4) (b) of the statutes is amended to read:

77.61 (4) (b) For reporting the sales tax and collecting and reporting the use tax imposed on the retailer under s. 77.53 (3) and the accounting connected therewith, retailers may deduct 2% of the total of such sales and use tax payable each reporting period as partial sales and use tax administration expenses, provided the payment of such taxes is not delinquent. Such deductions shall be limited to one ~~per cent~~ percent of such total sales and use tax paid or payable on or after January 1, 1972.