AN ACT to amend 77.61 (8) of the statutes, relating to allowing sales and use tax refunds of less than $2 upon request.

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

SECTION 1. 77.61 (8) of the statutes is amended to read:

77.61 (8) In any case in which a refund is authorized or prescribed in this subchapter, or in the rules of the department related to the administration hereof, no such refund shall be made if the total amount thereof is less than $2 unless specifically requested on the appropriate form designated by the department.