



1995 SENATE BILL 124

March 29, 1995 - Introduced by Senators COWLES, DARLING, A. LASEE, HUELSMAN and FITZGERALD, cosponsored by Representatives SCHNEIDERS, MUSSER, OTTE, OWENS, BALDUS, HAHN, HASENOHRL, ROBSON, SPRINGER, RYBA, OLSEN, SERATTI, KAUFERT, GUNDERSON and GROTHMAN. Referred to Committee on State Government Operations and Corrections.

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

Analysis by the Legislative Reference Bureau

Under current law, sales tax and use tax documents are filed timely if they are mailed in a properly addressed envelope, the postage is paid, the envelope is postmarked before midnight of the due date and they are received by the department of revenue within 5 days after the due date. This bill changes the time limit in the last of those requirements to 10 days.

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, 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 10 days after the prescribed date.

9 **SECTION 2. Initial applicability.**

