



1997 ASSEMBLY BILL 566

October 17, 1997 - Introduced by Representatives HAHN, WARD, SYKORA, LINTON, JESKEWITZ, LAZICH, LADWIG, OLSEN, OTT, BRANDEMUEHL, MUSSER, POWERS, REYNOLDS, OWENS, PLALE, AINSWORTH, OTTE and SPRINGER, cosponsored by Senators RUDE, COWLES, A. LASEE, ROESSLER and GROBSCHMIDT. Referred to Committee on Ways and Means.

1 **AN ACT to amend** 77.60 (2) (intro.) of the statutes; **relating to:** sales tax and use
2 tax late filing fees.

Analysis by the Legislative Reference Bureau

This bill increases the fee for untimely filing of sales tax and use tax returns from \$10 to \$30. Under current law, that fee is not imposed if the person who was required to file the return has died. Under this bill, the fee also will not be imposed if there is a reasonable cause for the delay.

For further information see the *state and local* 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:

3 **SECTION 1.** 77.60 (2) (intro.) of the statutes is amended to read:
4 77.60 (2) (intro.) Delinquent sales and use tax returns shall be subject to a \$10
5 \$30 late filing fee unless the return was not timely filed because of the death of the
6 person required to file or unless the return was not timely filed because of a
7 reasonable cause and not because of neglect. The fee shall not apply if the
8 department has failed to issue a seller's permit or a use tax registration within 30
9 days of the receipt of an application for a seller's permit or use tax registration
10 accompanied by the fee established under s. 73.03 (50), if the person does not hold

1 a valid certificate under s. 73.03 (50), and the security required under s. 77.61 (2).
2 Delinquent sales and use taxes shall bear interest at the rate of 1.5% per month until
3 paid. The taxes imposed by this subchapter shall become delinquent if not paid:

4 **SECTION 2. Initial applicability.**

5 (1) This act first applies to return that are filed for periods that begin on the
6 January 1 after publication.

7 (END)