

1999 DRAFTING REQUEST

Bill

Received: 01/06/2000

Received By: jkreye

Wanted: As time permits

Identical to LRB:

For: Gary Drzewiecki (608) 266-5670

By/Representing: scott

This file may be shown to any legislator: NO

Drafter: jkreye

May Contact:

Alt. Drafters:

Subject: Tax - miscellaneous

Extra Copies:

Pre Topic:

No specific pre topic given

Topic:

eliminate the fee for the business tax registration certificate

Instructions:

See Attached

Drafting History:

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
/1	jkreye 01/21/2000	csicilia 01/21/2000	kfollet 01/26/2000	_____	lrb_docadmin 01/26/2000	lrb_docadminState 02/09/2000	

FE Sent For:

<END>

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1?	jkreye	1/1 gjs 1/21 eo	1/25 kjf	kjf 1/26	self		

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<END>

1-6-2000

Scott New Sen. Dwyer

jurisdiction tax neg fee
\$10 fee

repeal the fee ~~and~~ ~~cost~~

registration itself is o.k.



State of Wisconsin
1999 - 2000 LEGISLATURE

LRB-41617

JK.:....

KMK

cs

1-21-2000

insert

gen

1 AN ACT ...; relating to: discontinuing the fee for issuing and renewing business
2 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:

3 SECTION 1. 20.566 (1) (gb) of the statutes is amended to read:
4 20.566 (1) (gb) *Business tax registration.* The amounts in the schedule for
5 administration of business tax registration. ~~All moneys received from the fees~~
6 ~~established under s. 73.03 (50) shall be credited to this appropriation account.~~
7 Notwithstanding s. 20.001 (3) (a), at the end of each fiscal year, the unencumbered

1 balance in this appropriation account that exceeds 10% of the expenditures from this
2 appropriation account during the fiscal year lapses to the general fund.

3 SECTION 2. 73.03 (50) (intro.) of the statutes, as affected by 1999 Wisconsin Act
4 9, 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, without charge,~~ to issue and
9 renew those certificates if the person who wishes to obtain or renew a certificate does

10 all of the following:

History: 1999 a. 9.

11 SECTION 3. Initial applicability.

12 (1) This act first applies to applications that are received by the department of
13 revenue on the effective date of this act.

14 (END)

for certificates

INSERT 2-10

1999-2000 DRAFTING INSERT
FROM THE
LEGISLATIVE REFERENCE BUREAU

LRB-4161/lins
JK:.....

INSERT 2 - 10

1 **SECTION 1.** 77.60 (2) (intro.) of the statutes, as affected by 1999 Wisconsin Act
2 9, is amended to read:

3 77.60 (2) (intro.) Delinquent sales and use tax returns shall be subject to a \$20
4 late filing fee unless the return was not timely filed because of the death of the person
5 required to file or unless the return was not timely filed due to good cause and not
6 due to neglect. The fee shall not apply if the department has failed to issue a seller's
7 permit or a use tax registration within 30 days of the receipt of an application for a
8 seller's permit or use tax registration ~~accompanied by the fee established under s.~~
9 ~~73.03 (50)~~, if the person does not hold a valid certificate under s. 73.03 (50), and the
10 security required under s. 77.61 (2) has not been placed with the department.
11 Delinquent sales and use taxes shall bear interest at the rate of 1.5% per month until
12 paid. The taxes imposed by this subchapter shall become delinquent if not paid:

History: 1999 a. 9.

**SUBMITTAL
FORM**

LEGISLATIVE REFERENCE BUREAU
Legal Section Telephone: 266-3561
5th Floor, 100 N. Hamilton Street

The attached draft is submitted for your inspection. Please check each part carefully, proofread each word, and sign on the appropriate line(s) below.

Date: 01/26/2000

To: Senator Drzewiecki

Relating to LRB drafting number: LRB-4161

Topic

eliminate the fee for the business tax registration certificate

Subject(s)

Tax - miscellaneous

1. JACKET the draft for introduction

Mary F. Opanewich

in the Senate or the Assembly (check only one). Only the requester under whose name the drafting request is entered in the LRB's drafting records may authorize the draft to be submitted. Please allow one day for the preparation of the required copies.

2. REDRAFT. See the changes indicated or attached _____.

A revised draft will be submitted for your approval with changes incorporated.

3. Obtain FISCAL ESTIMATE NOW, prior to introduction _____.

If the analysis indicates that a fiscal estimate is required because the proposal makes an appropriation or increases or decreases existing appropriations or state or general local government fiscal liability or revenues, you have the option to request the fiscal estimate prior to introduction. If you choose to introduce the proposal without the fiscal estimate, the fiscal estimate will be requested automatically upon introduction. It takes about 10 days to obtain a fiscal estimate. Requesting the fiscal estimate prior to introduction retains your flexibility for possible redrafting of the proposal.

If you have any questions regarding the above procedures, please call 266-3561. If you have any questions relating to the attached draft, please feel free to call me.

Joseph T. Kreye, Legislative Attorney
Telephone: (608) 266-2263