

2001 DRAFTING REQUEST

Bill

Received: 01/16/2001

Received By: jkreye

Wanted: As time permits

Identical to LRB: 99 AB 881

For: Joseph Leibham (608) 266-0656

By/Representing: patrick

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:

Fee for tax registration certificates

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>
/?	jkreye 01/16/2001	gilfokm 01/31/2001 jdye 02/08/2001		_____			State
/1			jfrantze 02/08/2001	_____	lrb_docadmin 02/08/2001	lrb_docadmin 02/14/2001	

FE Sent For:

<END>

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1?	jkreye	1 2/8 jld	2 2/8	2 2/8			

FE Sent For:

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Retrad

Jody Reelher 6-0656

99-4701/1

AP 881

business registration certificate

2089/1

JLD

1999 ASSEMBLY BILL 881

m 1-16-01

March 15, 2000 - Introduced by Representatives LEIBHAM, ZIEGELBAUER, ALBERS, STONE, DUFF, HAHN, RYBA, OWENS, LADWIG, MILLER, NASS, SKINDRUD, PETTIS, LA FAVE, GROTHMAN, SERATTI, HUNDERTMARK, TOWNSEND, GRONEMUS, KEDZIE and HOVEN, cosponsored by Senators DRZEWIECKI, FITZGERALD, LAZICH, BRESKE and ROESSLER. Referred to Committee on Ways and Means.

gen

1 AN ACT to amend 20.566 (1) (gb), 73.03 (50) (intro.) and 77.60 (2) (intro.) of the
2 statutes; relating to: discontinuing the fee for issuing and renewing business
3 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:

SECTION 1. 20.566 (1) (gb) of the statutes is amended to read:

20.566 (1) (gb) *Business tax registration.* The amounts in the schedule for administration of business tax registration. ✓ All moneys received from the fees established under s. 73.03 (50) shall be credited to this appropriation account.

PWF {
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ASSEMBLY BILL 881

SECTION 1

PLF

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Notwithstanding s. 20.001 (3) (a), at the end of each fiscal year, the unencumbered balance in this appropriation account that exceeds 10% of the expenditures from this appropriation account during the fiscal year lapses to the general fund.

4

SECTION 2. 73.03 (50) (intro.) of the statutes, as affected by 1999 Wisconsin Act

5

9, is amended to read:

6

73.03 (50) (intro.) ~~With the approval of the joint committee on finance, to establish fees for obtaining~~ To issue a business tax registration certificate, which,

7

8

except as provided in s. 73.0302, is valid for 2 years, and ~~for renewing~~ to renew that

9

certificate and, except as provided in s. 73.0302, shall to, without charge, issue and

10

renew those certificates if the person who wishes to obtain or renew a certificate does

11

all of the following:

12

SECTION 3. 77.60 (2) (intro.) of the statutes, as affected by 1999 Wisconsin Act

13

9, is amended to read:

14

77.60 (2) (intro.) Delinquent sales and use tax returns shall be subject to a \$20

15

late filing fee unless the return was not timely filed because of the death of the person

16

required to file or unless the return was not timely filed due to good cause and not

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due to neglect. The fee shall not apply if the department has failed to issue a seller's

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permit or a use tax registration within 30 days of the receipt of an application for a

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seller's permit or use tax registration ~~accompanied by the fee established under s.~~

20

73.03 (50), if the person does not hold a valid certificate under s. 73.03 (50), and the

21

security required under s. 77.61 (2) has not been placed with the department.

22

Delinquent sales and use taxes shall bear interest at the rate of 1.5% per month until

23

paid. The taxes imposed by this subchapter shall become delinquent if not paid:

24

SECTION 4. Initial applicability.

INSERT A ✓

ASSEMBLY BILL 881

1

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

2

3

(END)

subsection

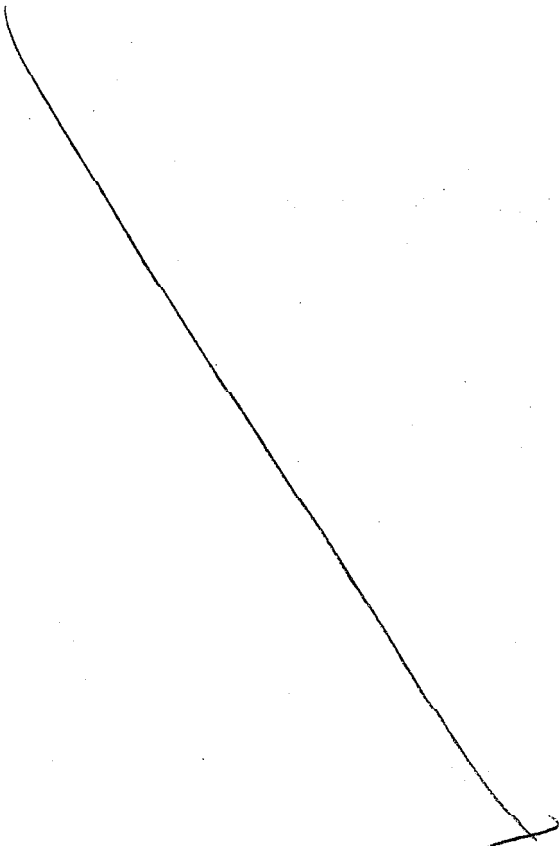
INSERT A

Section #. 73.03 (50) (intro.)^x of the statutes is amended to read:

To issue

73.03 (50) (intro.) ~~With the approval of the joint committee on finance, to establish fees for~~
~~obtaining~~ a business tax registration certificate, which, except as provided in s. 73.0302, is valid for
2 years, and ~~for renewing~~ to renew that certificate and, except as provided in s. 73.0302, shall ~~issue and renew~~ to, without charge,
those certificates if the person who wishes to obtain or renew a certificate does all of the following:

History: 1971 c. 40, 215; 1973 c. 90; 1975 c. 39; 1977 c. 143; 1977 c. 196 s. 130 (7); 1977 c. 313; 1979 c. 34; 1979
c. 110 s. 60 (13); 1979 c. 221, 350; 1981 c. 20; 1981 c. 79 s. 18; 1983 a. 275 s. 15 (4); 1983 a. 524; 1983 a. 538 s. 269
(3); 1985 a. 12, 29, 273; 1987 a. 4, 27, 186; 1987 a. 312 s. 17; 1987 a. 328, 378, 399; 1989 a. 31; 1989 a. 56 s. 259;
1989 a. 74, 335; 1991 a. 39, 219, 313, 316; 1993 a. 16, 112, 205, 490; 1995 a. 27 ss. 3434g to 3440m, 9145 (1); 1995
a. 209, 233; 1997 a. 27, 35, 191, 237, 252; 1999 a. 9, 31, 185.



INSERT A

Section #. 77.60 (2) (intro.)^x of the statutes is amended to read:

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

History: 1975 c. 39, 186; 1979 c. 110 s. 60 (13); 1979 c. 221, 230; 1981 c. 20; 1983 a. 27; 1985 a. 29; 1987 a. 399; 1991 a. 39, 269, 316; 1993 a. 16, 112, 408, 437; 1995 a. 27, 428; 1997 a. 237, 314; 1999 a. 9.

end of insert A



STEPHEN R. MILLER
CHIEF

State of Wisconsin

LEGISLATIVE REFERENCE BUREAU

100 NORTH HAMILTON STREET
5TH FLOOR
MADISON, WI 53701-2037

LEGAL SECTION: (608) 266-3561
LEGAL FAX: (608) 264-6948

February 8, 2001

MEMORANDUM

To: Representative Leibham

From: Joseph T. Kreye, Legislative Attorney

Re: LRB-2089 Fee for tax registration certificates

The attached draft was prepared at your request. Please review it carefully to ensure that it is accurate and satisfies your intent. If it does and you would like it jacketed for introduction, please indicate below for which house you would like the draft jacketed and return this memorandum to our office. If you have any questions about jacketing, please call our program assistants at 266-3561. Please allow one day for jacketing.

X JACKET FOR ASSEMBLY _____ JACKET FOR SENATE

If you have any questions concerning the attached draft, or would like to have it redrafted, please contact me at (608) 266-2263 or at the address indicated at the top of this memorandum.

If the last paragraph of the analysis states that a fiscal estimate will be prepared, the LRB will request that it be prepared after the draft is introduced. You may obtain a fiscal estimate on the attached draft before it is introduced by calling our program assistants at 266-3561. Please note that if you have previously requested that a fiscal estimate be prepared on an earlier version of this draft, you will need to call our program assistants in order to obtain a fiscal estimate on this version before it is introduced.

Please call our program assistants at 266-3561 if you have any questions regarding this memorandum.