

BILL

1 **SECTION 106.** 77.54 (14g) of the statutes is repealed.

2 **SECTION 107.** 77.54 (14s) of the statutes is repealed.

3 **SECTION 108.** 77.54 (15) of the statutes is amended to read:

4 77.54 (15) The ~~gross receipts~~ sales price from the sale of and the storage, use
5 or other consumption of all newspapers, of periodicals sold by subscription and
6 regularly issued at average intervals not exceeding 3 months, or issued at average
7 intervals not exceeding 6 months by an educational association or corporation sales
8 to which are exempt under sub. (9a) (f), of controlled circulation publications sold to
9 commercial publishers for distribution without charge or mainly without charge or
10 regularly distributed by or on behalf of publishers without charge or mainly without
11 charge to the recipient and of shoppers guides which distribute no less than 48 issues
12 in a 12-month period. In this subsection, “shoppers guide” means a community
13 publication delivered, or attempted to be delivered, to most of the households in its
14 coverage area without a required subscription fee, which advertises a broad range
15 of products and services offered by several types of businesses and individuals. In
16 this subsection, “controlled circulation publication” means a publication that has at
17 least 24 pages, is issued at regular intervals not exceeding 3 months, that devotes
18 not more than 75% of its pages to advertising and that is not conducted as an
19 auxiliary to, and essentially for the advancement of, the main business or calling of
20 the person that owns and controls it.

21 **SECTION 109.** 77.54 (16) of the statutes is amended to read:

22 77.54 (16) The ~~gross receipts~~ sales price from the sale of and the storage, use
23 or other consumption of fire trucks and fire fighting equipment, including
24 accessories, attachments, parts and supplies therefor, sold to volunteer fire
25 departments.

BILL**SECTION 110**

1 **SECTION 110.** 77.54 (17) of the statutes is amended to read:

2 77.54 (17) The ~~gross receipts~~ sales price from the sales of and the storage, use
3 or other consumption of water, that is not food and food ingredient, when delivered
4 through mains.

5 **SECTION 111.** 77.54 (18) of the statutes is amended to read:

6 77.54 (18) When the sale, lease or rental of a service or property that was
7 previously exempt or not taxable under this subchapter becomes taxable, and the
8 service or property is furnished under a written contract by which the seller is
9 unconditionally obligated to provide the service or property for the amount fixed
10 under the contract, the seller is exempt from sales or use tax on the ~~gross receipts~~
11 sales price for services or property provided until the contract is terminated,
12 extended, renewed or modified. However, from the time the service or property
13 becomes taxable until the contract is terminated, extended, renewed or modified the
14 user is subject to use tax, measured by the sales purchase price, on the service or
15 property purchased under the contract.

16 **SECTION 112.** 77.54 (20) of the statutes is repealed.

17 **SECTION 113.** 77.54 (20m) of the statutes is repealed.

18 **SECTION 114.** 77.54 (20n) of the statutes is created to read:

19 77.54 (20n) (a) The sales price from the sale of and the storage, use, or other
20 consumption of food and food ingredients, except candy, soft drinks, dietary
21 supplements, and prepared food.

22 (b) The sales price from the sale of and the storage, use, or other consumption
23 of food and food ingredients, except soft drinks, sold by hospitals, sanatoriums,
24 nursing homes, retirement homes, community-based residential facilities, as
25 defined in s. 50.01 (1g), or day care centers registered under ch. 48, including

BILL

1 prepared food that is sold to the elderly or handicapped by persons providing mobile
2 meals on wheels. In this paragraph, “retirement home” means a nonprofit
3 residential facility where 3 or more unrelated adults or their spouses have their
4 principal residence and where support services, including meals from a common
5 kitchen, are available to residents.

6 (c) The sales price from the sale of and the storage, use, or other consumption
7 of food and food ingredients, furnished in accordance with any contract or agreement
8 or paid for to such institution through the use of an account of such institution, by
9 a public or private institution of higher education to any of the following:

10 1. An undergraduate student, a graduate student, or a student enrolled in a
11 professional school if the student is enrolled for credit at the public or private
12 institution of higher education and if the food and food ingredients are consumed by
13 the student.

14 2. A national football league team.

15 **SECTION 115.** 77.54 (20r) of the statutes is created to read:

16 77.54 (20r) The sales price from the sales of and the storage, use, or other
17 consumption of candy, soft drinks, dietary supplements, and prepared foods, and
18 disposable products that are transferred with such items, furnished for no
19 consideration by a restaurant to the restaurant’s employee during the employee’s
20 work hours.

21 **SECTION 116.** 77.54 (21) of the statutes is amended to read:

22 77.54 (21) The ~~gross receipts~~ sales price from the sales of and the storage, use
23 or other consumption of caskets and burial vaults for human remains.

24 **SECTION 117.** 77.54 (22) of the statutes is repealed.

25 **SECTION 118.** 77.54 (22b) of the statutes is created to read:

BILL

1 77.54 (22b) The sales price from the sale of and the storage, use, or other
2 consumption of durable medical equipment, mobility-enhancing equipment, and
3 prosthetic devices, and accessories for such equipment or devices, if the equipment
4 or devices are used for a human being.

5 **SECTION 119.** 77.54 (23m) of the statutes is amended to read:

6 77.54 (23m) The ~~gross receipts~~ sales price from the sale, lease or rental of or
7 the storage, use or other consumption of motion picture film or tape, and advertising
8 materials related thereto, sold, leased or rented to a motion picture theater or radio
9 or television station.

10 **SECTION 120.** 77.54 (25) of the statutes is amended to read:

11 77.54 (25) The ~~gross receipts~~ sales price from the sale of and the storage of
12 printed material which is designed to advertise and promote the sale of merchandise,
13 or to advertise the services of individual business firms, which printed material is
14 purchased and stored for the purpose of subsequently transporting it outside the
15 state by the purchaser for use thereafter solely outside the state.

16 **SECTION 121.** 77.54 (26) of the statutes is amended to read:

17 77.54 (26) The ~~gross receipts~~ sales price from the sales of and the storage, use,
18 or other consumption of tangible personal property which becomes a component part
19 of an industrial waste treatment facility that is exempt under s. 70.11 (21) (a) or that
20 would be exempt under s. 70.11 (21) (a) if the property were taxable under ch. 70, or
21 tangible personal property which becomes a component part of a waste treatment
22 facility of this state or any agency thereof, or any political subdivision of the state or
23 agency thereof as provided in s. 40.02 (28). The exemption includes replacement
24 parts therefor, and also applies to chemicals and supplies used or consumed in
25 operating a waste treatment facility and to purchases of tangible personal property

BILL

1 made by construction contractors who transfer such property to their customers in
2 fulfillment of a real property construction activity. This exemption does not apply
3 to tangible personal property installed in fulfillment of a written construction
4 contract entered into, or a formal written bid made, prior to July 31, 1975.

5 **SECTION 122.** 77.54 (26m) of the statutes is amended to read:

6 77.54 (26m) The ~~gross receipts~~ sales price from the sale of and the storage, use
7 or other consumption of waste reduction or recycling machinery and equipment,
8 including parts therefor, exclusively and directly used for waste reduction or
9 recycling activities which reduce the amount of solid waste generated, reuse solid
10 waste, recycle solid waste, compost solid waste or recover energy from solid waste.
11 The exemption applies even though an economically useful end product results from
12 the use of the machinery and equipment. For the purposes of this subsection, “solid
13 waste” means garbage, refuse, sludge or other materials or articles, whether these
14 materials or articles are discarded or purchased, including solid, semisolid, liquid or
15 contained gaseous materials or articles resulting from industrial, commercial,
16 mining or agricultural operations or from domestic use or from public service
17 activities.

18 **SECTION 123.** 77.54 (27) of the statutes is amended to read:

19 77.54 (27) The ~~gross receipts~~ sales price from the sale of semen used for
20 artificial insemination of livestock.

21 **SECTION 124.** 77.54 (28) of the statutes is amended to read:

22 77.54 (28) The gross receipts from the sale of and the storage, use or other
23 consumption to or by the ultimate consumer of ~~apparatus or equipment for the~~
24 ~~injection of insulin or the treatment of diabetes and~~ supplies used to determine blood
25 sugar level.

BILL

1 **SECTION 125.** 77.54 (29) of the statutes is amended to read:

2 77.54 (29) The ~~gross receipts~~ sales price from the sales of and the storage, use
3 or other consumption of equipment used in the production of maple syrup.

4 **SECTION 126.** 77.54 (30) (a) (intro.) of the statutes is amended to read:

5 77.54 (30) (a) (intro.) The ~~gross receipts~~ sales price from the sale of:

6 **SECTION 127.** 77.54 (30) (c) of the statutes is amended to read:

7 77.54 (30) (c) If fuel or electricity is sold partly for a use exempt under this
8 subsection and partly for a use which is not exempt under this subsection, no tax
9 shall be collected on that percentage of the ~~gross receipts~~ sales price equal to the
10 percentage of the fuel or electricity which is used for an exempt use, as specified in
11 an exemption certificate provided by the purchaser to the seller.

12 **SECTION 128.** 77.54 (31) of the statutes is amended to read:

13 77.54 (31) The ~~gross receipts~~ sales price from the sale of and the storage, use
14 or other consumption in this state, but not the lease or rental, of used mobile homes
15 that are primary housing units under s. 340.01 (29).

16 **SECTION 129.** 77.54 (32) of the statutes is amended to read:

17 77.54 (32) The ~~gross receipts~~ sales price from charges, including charges for a
18 search, imposed by an authority, as defined in s. 19.32 (1), for copies of a public record
19 that a person may examine and use under s. 16.61 (12) or for copies of a record under
20 s. 19.35 (1).

21 **SECTION 130.** 77.54 (33) of the statutes is amended to read:

22 77.54 (33) The ~~gross receipts~~ sales price from sales of and the storage, use or
23 other consumption of ~~medicines~~ drugs used on farm livestock, not including
24 workstock.

25 **SECTION 131.** 77.54 (34) of the statutes is amended to read:

BILL

1 77.54 (34) The ~~gross receipts~~ sales price from the sale of and the storage, use
2 or other consumption of milk house supplies used exclusively in producing and
3 handling milk on dairy farms.

4 **SECTION 132.** 77.54 (35) of the statutes is amended to read:

5 77.54 (35) The ~~gross receipts~~ sales price from the sales of tangible personal
6 property, tickets or admissions by any baseball team affiliated with the Wisconsin
7 Department of American Legion baseball.

8 **SECTION 133.** 77.54 (36) of the statutes is amended to read:

9 77.54 (36) The ~~gross receipts~~ sales price from the rental for a continuous period
10 of one month or more of a mobile home, as defined in s. 66.0435 (1) (d), that is used
11 as a residence. In this subsection, "one month" means a calendar month or 30 days,
12 whichever is less, counting the first day of the rental and not counting the last day
13 of the rental.

14 **SECTION 134.** 77.54 (37) of the statutes is amended to read:

15 77.54 (37) The ~~gross receipts~~ sales price from revenues collected under s.

16 146.70 (3)⁵

17 **SECTION 135.** 77.54 (38) of the statutes is amended to read:

18 77.54 (38) The ~~gross receipts~~ sales price from the sale of and the storage, use
19 or other consumption of snowmobile trail groomers and attachments for them that
20 are purchased, stored, used or consumed by a snowmobile club that meets at least
21 3 times a year, that has at least 10 members, that promotes snowmobiling and that
22 participates in the department of natural resources' snowmobile program under s.
23 350.12 (4) (b).

24 **SECTION 136.** 77.54 (39) of the statutes is amended to read:

*and the surcharge established by rule by the public service commission under
s. 146.70(3m)(f) for customers of wireless providers, as defined in s. 146.70(3m)(a)6*

BILL

1 77.54 (39) The gross receipts sales price from the sale of and the storage, use
2 or other consumption of off-highway, heavy mechanical equipment such as feller
3 bunchers, slashers, delimiters, chippers, hydraulic loaders, loaders,
4 skidder-forwarders, skidders, timber wagons and tractors used exclusively and
5 directly in the harvesting or processing of raw timber products in the field by a person
6 in the logging business. In this subsection, “heavy mechanical equipment” does not
7 include hand tools such as axes, chains, chain saws and wedges.

8 **SECTION 137.** 77.54 (40) of the statutes is repealed.

9 **SECTION 138.** 77.54 (41) of the statutes is amended to read:

10 77.54 (41) The gross receipts sales price from the sale of building materials,
11 supplies and equipment to; and the storage, use or other consumption of those kinds
12 of property by; owners, contractors, subcontractors or builders if that property is
13 acquired solely for or used solely in, the construction, renovation or development of
14 property that would be exempt under s. 70.11 (36).

15 **SECTION 139.** 77.54 (42) of the statutes is amended to read:

16 77.54 (42) The gross receipts sales price from the sale of and the storage, use
17 or other consumption of animal identification tags provided under s. 93.06 (1h) and
18 standard samples provided under s. 93.06 (1s).

19 **SECTION 140.** 77.54 (43) of the statutes is amended to read:

20 77.54 (43) The gross receipts sales price from the sale of and the storage, use
21 or other consumption of raw materials used for the processing, fabricating or
22 manufacturing of, or the attaching to or incorporating into, printed materials that
23 are transported and used solely outside this state.

24 **SECTION 141.** 77.54 (44) of the statutes is amended to read:

BILL

1 77.54 (44) The ~~gross receipts~~ sales price from the collection of public benefits
2 fees that are charged under s. 16.957 (4) (a) or (5) (a).

3 **SECTION 142.** 77.54 (45) of the statutes is amended to read:

4 77.54 (45) The ~~gross receipts~~ sales price from the sale of and the use or other
5 consumption of a onetime license or similar right to purchase admission to
6 professional football games at a football stadium, as defined in s. 229.821 (6), that
7 is granted by a municipality; a local professional football stadium district; or a
8 professional football team or related party, as defined in s. 229.821 (12); if the person
9 who buys the license or right is entitled, at the time the license or right is transferred
10 to the person, to purchase admission to at least 3 professional football games in this
11 state during one football season.

12 **SECTION 143.** 77.54 (46) of the statutes is amended to read:

13 77.54 (46) The ~~gross receipts~~ sales price from the sale of and the storage, use,
14 or other consumption of the U.S. flag or the state flag. This subsection does not apply
15 to a representation of the U.S. flag or the state flag.

16 **SECTION 144.** 77.54 (46m) of the statutes is amended to read:

17 77.54 (46m) The ~~gross receipts~~ sales price from the sale of and the storage, use,
18 or other consumption of telecommunications services, if the telecommunications
19 services are obtained by using the rights to purchase telecommunications services,
20 including purchasing reauthorization numbers, by paying in advance and by using
21 an access number and authorization code; and if the tax imposed under s. 77.52 or
22 77.53 was previously paid on the sale or purchase of such rights.

23 **SECTION 145.** 77.55 (1) (intro.) of the statutes is amended to read:

BILL

1 77.55 (1) (intro.) There are is exempted from the computation of the amount
2 of the sales tax the ~~gross receipts~~ sales price from the sale of any tangible personal
3 property or services to:

4 **SECTION 146.** 77.55 (2) of the statutes is amended to read:

5 77.55 (2) There are is exempted from the computation of the amount of the sales
6 tax the ~~gross receipts~~ sales price from sales of tangible personal property to a
7 common or contract carrier, shipped by the seller via the purchasing carrier under
8 a bill of lading whether the freight is paid in advance, or the shipment is made freight
9 charges collect, to a point outside this state and the property is actually transported
10 to the out-of-state destination for use by the carrier in the conduct of its business
11 as a carrier.

12 **SECTION 147.** 77.55 (2m) of the statutes is amended to read:

13 77.55 (2m) There are is exempted from the computation of the amount of sales
14 tax the ~~gross receipts~~ sales price from sales of railroad crossties to a common or
15 contract carrier, shipped wholly or in part by way of the purchasing carrier under a
16 bill of lading, whether the freight is paid in advance or the shipment is made freight
17 charges collect, to a point outside this state if the property is transported to the
18 out-of-state destination for use by the carrier in the conduct of its business as a
19 carrier. Interruption of the shipment for storage, drying, processing or creosoting of
20 the railroad crossties in this state does not invalidate the exemption under this
21 subsection.

22 **SECTION 148.** 77.55 (3) of the statutes is amended to read:

23 77.55 (3) There are is exempted from the computation of the amount of the sales
24 tax the ~~gross receipts~~ sales price from sales of tangible personal property purchased
25 for use solely outside this state and delivered to a forwarding agent, export packer,

BILL

1 or other person engaged in the business of preparing goods for export or arranging
2 for their exportation, and actually delivered to a port outside the continental limits
3 of the United States prior to making any use thereof.

4 **SECTION 149.** 77.56 (1) of the statutes is amended to read:

5 77.56 (1) The storage, use or other consumption in this state of property, the
6 ~~gross receipts~~ sales price from the sale of which ~~are~~ is reported to the department in
7 the measure of the sales tax, is exempted from the use tax.

8 **SECTION 150.** 77.57 of the statutes is amended to read:

9 **77.57 Liability of purchaser.** If a purchaser certifies in writing to a seller
10 that the property purchased will be used in a manner or for a purpose entitling the
11 seller to regard the ~~gross receipts~~ sales price from the sale as exempted by this
12 subchapter from the computation of the amount of the sales tax and uses the property
13 in some other manner or for some other purpose, the purchaser is liable for payment
14 of the sales tax. The tax shall be measured by the sales price of the property to the
15 purchaser, ~~but if the taxable use first occurs more than 6 months after the sale to the~~
16 ~~purchaser, the purchaser may use as the measure of the tax either that sales price~~
17 ~~or the fair market value of the property at the time the taxable use first occurs.~~

18 **SECTION 151.** 77.58 (3) (b) of the statutes is amended to read:

19 77.58 (3) (b) ~~For purposes of the sales tax the return shall show the gross~~
20 ~~receipts of the seller during the preceding reporting period. For purposes of the use~~
21 ~~tax, in case of a return filed by a retailer, the return shall show the total sales price~~
22 ~~of the property or taxable services sold, the storage, use or consumption of which~~
23 ~~became subject to the use tax during the preceding reporting period. In case of a sales~~
24 ~~or use tax return filed by a purchaser, the return shall show the total sales price of~~
25 ~~the property and taxable services purchased, the storage, use or consumption of~~

BILL**SECTION 151**

1 ~~which became subject to the use tax during the preceding reporting period.~~ The
2 return shall also show the amount of the taxes for the period covered by the return
3 and such other information as the department deems necessary for the proper
4 administration of this subchapter.

5 **SECTION 152.** 77.58 (6) of the statutes is amended to read:

6 77.58 (6) For the purposes of the sales tax ~~gross receipts~~, the sales price from
7 rentals or leases of tangible personal property shall be reported and the tax paid in
8 accordance with such rules as the department prescribes.

9 **SECTION 153.** 77.58 (6m) of the statutes is created to read:

10 77.58 (6m) (a) The department may, in cases where it is satisfied that an undue
11 hardship would otherwise result, permit the reporting of a sales price or purchase
12 price on some basis other than the accrual basis.

13 (b) The entire sales price of credit transactions shall be reported in the period
14 in which the sale is made without reduction in the amount of tax payable by the
15 retailer by reason of the retailer's transfer at a discount the open account, note,
16 conditional sales contract, lease contract, or other evidence of indebtedness.

17 **SECTION 154.** 77.58 (9a) of the statutes is created to read:

18 77.58 (9a) In addition to filing a return as provided in this section, a person
19 described under s. 77.524 (3), (4), or (5) shall provide to the department any
20 information that the department considers necessary for the administration of this
21 subchapter, in the manner prescribed by the department, except that the
22 department may not require that the person provide such information to the
23 department more than once every 180 days.

24 **SECTION 155.** 77.585 of the statutes is created to read:

BILL

1 **77.585 Return adjustments.** (1) (a) In this subsection, “bad debt” means the
2 portion of the sales price or purchase price that the seller has reported as taxable
3 under this subchapter and that the seller may claim as a deduction under section 166
4 of the Internal Revenue Code. “Bad debt” does not include financing charges or
5 interest, sales or use taxes imposed on the sales price or purchase price, uncollectible
6 amounts on property that remains in the seller’s possession until the full sales price
7 or purchase price is paid, expenses incurred in attempting to collect any debt, debts
8 sold or assigned to 3rd parties for collection, and repossessed property.

9 (b) A seller may claim as a deduction on a return under s. 77.58 the amount of
10 any bad debt that the seller writes off as uncollectible in the seller’s books and records
11 and that is eligible to be deducted as bad debt for federal income tax purposes,
12 regardless of whether the seller is required to file a federal income tax return. A
13 seller who claims a deduction under this paragraph shall claim the deduction on the
14 return under s. 77.58 that is submitted for the period in which the seller writes off
15 the amount of the deduction as uncollectible in the seller’s books and records and in
16 which such amount is eligible to be deducted as bad debt for federal income tax
17 purposes. If the seller subsequently collects in whole or in part any bad debt for
18 which a deduction is claimed under this paragraph, the seller shall include the
19 amount collected in the return filed for the period in which the amount is collected
20 and shall pay the tax with the return.

21 (c) For purposes of computing a bad debt deduction or reporting a payment
22 received on a previously claimed bad debt, any payment made on a debt or on an
23 account is applied first to the price of the property or service sold, and the
24 proportionate share of the sales tax on that property or service, and then to interest,
25 service charges, and other charges related to the sale.

BILL

1 (d) A seller may obtain a refund of the tax collected on any bad debt amount
2 deducted under par. (b) that exceeds the amount of the seller's taxable sales as
3 provided under s. 77.59 (4), except that the period for making a claim as determined
4 under s. 77.59 (4) begins on the date on which the return on which the bad debt could
5 be claimed would have been required to be submitted to the department under s.
6 77.58.

7 (e) If a seller is using a certified service provider, the certified service provider
8 may claim a bad debt deduction under this subsection on the seller's behalf if the
9 seller has not claimed and will not claim the same deduction. A certified service
10 provider who receives a bad debt deduction under this subsection shall credit that
11 deduction to the seller and a certified service provider who receives a refund under
12 this subsection shall submit that refund to the seller.

13 (f) If a bad debt relates to the retail sales of tangible personal property or
14 taxable services that occurred in this state and in one or more other states, as
15 determined under s. 77.522, the total amount of such bad debt shall be apportioned
16 among the states in which the underlying sales occurred in a manner prescribed by
17 the department to arrive at the amount of the deduction under par. (b).

18 (2) If a lessor of tangible personal property has reimbursed the vendor for the
19 sales tax on the sale of the property by the vendor to the lessor, the tax due from the
20 lessor on the rental receipts may be offset by a credit equal to the tax otherwise due
21 on the rental receipts from the property for the reporting period. The credit shall
22 expire when the cumulative rental receipts equal the sales price upon which the
23 vendor paid sales taxes to this state.

24 (3) If a purchaser of tangible personal property has reimbursed the vendor of
25 the property for the sales tax on the sale and subsequently, before making any use

BILL

1 of the property other than retention, demonstration, or display while holding it for
2 sale or rental, makes a taxable sale of the property, the tax due on the taxable sale
3 may be offset by the tax reimbursed.

4 (4) A seller may claim a deduction on any part of the sales price or purchase
5 price that the seller refunds in cash or credit as a result of returned property or
6 adjustments in the sales price or purchase price after the sale has been completed,
7 if the seller has included the refunded price in a prior return made by the seller and
8 has paid the tax on such price, and if the seller has returned to the purchaser in cash
9 or in credit all tax previously paid by the purchaser on the amount of the refund at
10 the time of the purchase. A deduction under this paragraph shall be claimed on the
11 return for the period in which the refund is paid.

12 (5) No reduction in the amount of tax payable by the retailer is allowable in the
13 event property sold on credit is repossessed except where the entire consideration
14 paid by the purchaser is refunded to the purchaser or where a credit for a worthless
15 account is allowable under sub. (1).

16 (6)⁷ For sales tax purposes, if a retailer establishes to the department's
17 satisfaction that the sales tax has been added to the total amount of the sales price
18 and has not been absorbed by the retailer, the total amount of the sales price shall
19 be the amount received exclusive of the sales tax imposed.

20 **SECTION 156.** 77.59 (2m) of the statutes is created to read:

21 77.59 (2m) The department may audit, or may authorize others to audit, sellers
22 and certified service providers who are registered with the department pursuant to
23 the agreement, as defined in s. 77.65 (2) (a).

24 **SECTION 157.** 77.59 (9) of the statutes is amended to read:

INSERT
61-15

BILL

1 77.59 (9) If any person fails to file a return, the department shall make an
2 estimate of the amount of the ~~gross receipts~~ sales price of the person person's sales,
3 or, as the case may be, of the amount of the total sales purchase price of tangible
4 personal property or taxable service sold or purchased by the person, the sale by or
5 the storage, use or other consumption of which in this state is subject to sales or use
6 tax. The estimate shall be made for the period in respect to which the person failed
7 to make a return and shall be based upon any information which is in the
8 department's possession or may come into its possession. Upon the basis of this
9 estimate the department shall compute and determine the amount required to be
10 paid to the state, adding to the sum thus arrived at a penalty equal to 25% thereof.
11 One or more such determinations may be made for one or for more than one period.
12 When a business is discontinued a determination may be made at any time
13 thereafter, within the periods specified in sub. (3), as to liability arising out of that
14 business.

15 **SECTION 158.** 77.59 (9n) of the statutes is created to read:

16 77.59 (9n) No seller or certified service provider is liable for any deficiency or
17 refund under this subchapter that is the result of the seller or certified service
18 provider relying on erroneous information contained in a database maintained
19 under s. 73.03 (61) (e) or (f).

20 **SECTION 159.** 77.59 (9p) (b) of the statutes is created to read:

21 77.59 (9p) (b) If a customer purchases a service that is not subject to 4 USC 116
22 to 126, as amended by P.L. 106–252, or tangible personal property, and if the
23 customer believes that the amount of the tax assessed for the sale of the service or
24 property under this subchapter is erroneous, the customer may request that the
25 seller correct the alleged error by sending a written notice to the seller. The notice

BILL

1 shall include a description of the alleged error and any other information that the
2 seller reasonably requires to process the request. Within 60 days from the date that
3 a seller receives a request under this paragraph, the seller shall review its records
4 to determine the validity of the customer's claim. If the review indicates that there
5 is no error as alleged, the seller shall explain the findings of the review in writing to
6 the customer. If the review indicates that there is an error as alleged, the seller shall
7 correct the error and shall refund the amount of any tax collected erroneously, along
8 with the related interest, as a result of the error from the customer, consistent with
9 s. 77.59 (4). A customer may take no other action, or commence any action, to correct
10 an alleged error in the amount of the tax assessed under this subchapter on a service
11 that is not subject to 4 USC 116 to 126, as amended by P.L. 106–252, or tangible
12 personal property, unless the customer has exhausted his or her remedies under this
13 paragraph.

14 **SECTION 160.** 77.59 (9r) of the statutes is created to read:

15 77.59 (9r) With regard to a purchaser's request for a refund under this section,
16 a seller is presumed to have reasonable business practices if the seller uses a certified
17 service provider, a certified automated system, as defined in s. 77.524 (1) (am), or a
18 proprietary system certified by the department to collect the taxes imposed under
19 this subchapter and if the seller has remitted to the department all taxes collected
20 under this subchapter, less any deductions, credits, or allowances.

21 **SECTION 161.** 77.60 (13) of the statutes is created to read:

22 77.60 (13) A person who uses any of the following documents in a manner that
23 is prohibited by or inconsistent with this subchapter, or provides incorrect
24 information to a seller or certified service provider related to the use of such
25 documents or regarding an exemption to the taxes imposed under this subchapter,

BILL

1 shall pay a penalty of \$250 for each invoice or bill of sale related to the prohibited or
2 inconsistent use or incorrect information:

3 (a) An exemption certificate described under ss. 77.52 (13) and 77.53 (10).

4 (b) A direct pay permit under s. 77.52 (17m).

5 (c) A direct mail form, as defined in s. 77.522 (1) (a) 1.

6 (d) A multiple-points-of-use exemption form, as defined in s. 77.522 (1) (a) 2.

7 **SECTION 162.** 77.61 (1) (b) of the statutes is amended to read:

8 77.61 (1) (b) In the case of ~~a motor vehicle~~ motor vehicles, boats, snowmobiles,
9 mobile homes not exceeding 45 feet in length, trailers, semitrailers, all-terrain
10 vehicles, or aircraft purchased from a licensed ~~Wisconsin motor vehicle dealer~~
11 ~~retailer~~, the registrant shall present proof that the tax has been paid to such ~~dealer~~
12 retailer.

13 **SECTION 163.** 77.61 (1) (c) of the statutes is amended to read:

14 77.61 (1) (c) In the case of motor vehicles, boats, snowmobiles, mobile homes
15 not exceeding 45 feet in length, trailers, semitrailers, all-terrain vehicles or aircraft
16 registered or titled, or required to be registered or titled, in this state purchased from
17 persons who are not ~~Wisconsin boat, trailer or semitrailer dealers, licensed~~
18 ~~Wisconsin aircraft, motor vehicle or mobile home dealers or registered Wisconsin~~
19 ~~snowmobile or all-terrain vehicle dealers~~ retailers, the purchaser shall file a sales
20 tax return and pay the tax prior to registering or titling the motor vehicle, boat,
21 snowmobile, mobile home not exceeding 45 feet in length, trailer, semitrailer,
22 all-terrain vehicle or aircraft in this state.

23 **SECTION 164.** 77.61 (2) of the statutes is renumbered 77.61 (2) (intro.) and
24 amended to read:

25 77.61 (2) (intro.) In order to protect the revenue of the state:

BILL

1 (a) Except as provided in par. (b), the department may require any person who
2 is or will be liable to it for the tax imposed by this subchapter to place with it, before
3 or after a permit is issued, the security, not in excess of \$15,000, that the department
4 determines. In determining the amount of security to require under this subsection,
5 the department may consider the person's payment of other taxes administered by
6 the department and any other relevant facts. If any taxpayer fails or refuses to place
7 that security, the department may refuse or revoke the permit. If any taxpayer is
8 delinquent in the payment of the taxes imposed by this subchapter, the department
9 may, upon 10 days' notice, recover the taxes, interest, costs and penalties from the
10 security placed with the department by the taxpayer in the following order: costs,
11 penalties, delinquent interest, delinquent tax. No interest may be paid or allowed
12 by the state to any person for the deposit of security. Any security deposited under
13 this subsection shall be returned to the taxpayer if the taxpayer has, for 24
14 consecutive months, complied with all the requirements of this subchapter.

15 **SECTION 165.** 77.61 (2) (b) of the statutes is created to read:

16 77.61 (2) (b) A certified service provider who has contracted with a seller, and
17 filed an application, to collect and remit sales and use taxes imposed under this
18 subchapter on behalf of the seller shall submit a surety bond to the department to
19 guarantee the payment of sales and use taxes, including any penalty and interest on
20 such payment. The department shall approve the form and contents of a bond
21 submitted under this paragraph and shall determine the amount of such bond. The
22 surety bond shall be submitted to the department within 60 days after the date on
23 which the department notifies the certified service provider that the certified service
24 provider is registered to collect sales and use taxes imposed under this subchapter.
25 If the department determines, with regards to any one certified service provider, that

BILL

1 no bond is necessary to protect the tax revenues of this state, the secretary of revenue
2 or the secretary's designee may waive the requirements under this paragraph with
3 regard to that certified service provider. Any bond submitted under this paragraph
4 shall remain in force until the secretary of revenue or the secretary's designee
5 releases the liability under the bond.

6 **SECTION 166.** 77.61 (3) of the statutes is repealed.

7 **SECTION 167.** 77.61 (3m) of the statutes is created to read:

8 77.61 (3m) A retailer shall use a straight mathematical computation to
9 determine the amount of the tax that the retailer may collect from the retailer's
10 customers. The retailer shall calculate the tax amount by combining the applicable
11 tax rates under this subchapter and subch. V and multiplying the combined tax rate
12 by the sales price or purchase price of each item or invoice, as appropriate. The
13 retailer shall calculate the tax amount to the 3rd decimal place, disregard tax
14 amounts of less than 0.5 cent, and consider tax amounts of at least 0.5 cent but less
15 than 1 cent to be an additional cent. The use of a straight mathematical computation,
16 as provided in this subsection, shall not relieve the retailer from liability for payment
17 of the full amount of the tax levied under this subchapter.

18 **SECTION 168.** 77.61 (5m) of the statutes is created to read:

19 77.61 (5m) (a) In this subsection, "personally identifiable information" means
20 any information that identifies a person.

21 (b) A certified service provider may use personally identifiable information as
22 necessary only for the administration of its system to perform a seller's sales and use
23 tax functions and shall provide consumers clear and conspicuous notice of its practice
24 regarding such information, including how it collects the information, how it uses the
25 information, and under what circumstances it discloses the information.

INSERT 66-17

BILL

1 (c) A certified service provider may retain personally identifiable information
2 only to verify exemption claims, to investigate fraud, and to ensure its system's
3 reliability. A certified service provider who retains an individual's personally
4 identifiable information shall provide reasonable notice of such retention to the
5 individual and shall provide the individual reasonable access to the information and
6 an opportunity to correct inaccurate information. If any person, other than a state
7 that is a signatory to the agreement, as defined in s. 77.65 (2) (a), requests access to
8 an individual's personally identifiable information, the certified service provider
9 shall make a reasonable and timely effort to notify the individual of the request.

10 (d) A certified service provider shall provide sufficient technical, physical, and
11 administrative safeguards to protect personally identifiable information from
12 unauthorized access and disclosure.

13 **SECTION 169.** 77.61 (16) of the statutes is created to read:

14 **77.61 (16)** Any person who remits taxes and files returns under this subchapter
15 may designate an agent, as defined in s. 77.524 (1) (ag), to remit such taxes and file
16 such returns with the department in a manner prescribed by the department.

17 **SECTION 170.** 77.63 of the statutes is repealed and recreated to read:

18 **77.63 Collection compensation.** (intro.) The following persons may retain
19 a portion of sales and use taxes collected on retail sales under this subchapter and
20 subch. V in an amount determined by the department and by contracts that the
21 department enters into pursuant to the agreement, as defined in s. 77.65 (2) (a):

22 (1) A certified service provider.

23 (2) A seller that uses a certified automated system, as defined in s. 77.524 (1)
24 (am).

BILL

1 (3) A seller that sells tangible personal property or taxable services in at least
2 5 states that are signatories to the agreement, as defined in s. 77.65 (2) (a); that has
3 total annual sales revenue of at least \$500,000,000; that has a proprietary system
4 that calculates the amount of tax owed to each taxing jurisdiction in which the seller
5 sells tangible personal property or taxable services; and that has entered into a
6 performance agreement with the states that are signatories to the agreement, as
7 defined in s. 77.65 (2) (a). For purposes of this subdivision, “seller” includes an
8 affiliated group of sellers using the same proprietary system to calculate the amount
9 of tax owed in each taxing jurisdiction in which the sellers sell tangible personal
10 property or taxable services.

11 **SECTION 171.** 77.65 (2) (c) of the statutes is repealed.

12 **SECTION 172.** 77.65 (2) (e) of the statutes is amended to read:

13 77.65 (2) (e) “Seller” means any person who sells, leases, or rents tangible
14 personal property or services.

15 **SECTION 173.** 77.67 of the statutes is created to read:

16 **77.67 Amnesty for new registrants.** (1) A seller is not liable for uncollected
17 and unpaid taxes, including penalties and interest, imposed under this subchapter
18 and subch. V on sales made to purchasers in this state before the seller registers
19 under par. (a), if all of the following apply:

20 (a) The seller registers with the department, in a manner that the department
21 prescribes, to collect and remit the taxes imposed under this subchapter and subch.
22 V on sales to purchasers in this state in accordance with the agreement, as defined
23 in s. 77.65 (2) (a).

BILL

1 (b) The seller registers under par. (a) no later than 365 days after the effective
2 date of this state's participation in the agreement under s. 77.65 (2) (a) [revisor
3 inserts date].

4 (c) The seller was not registered to collect and remit the taxes imposed under
5 this subchapter and subch. V during the 365 consecutive days immediately before
6 the effective date of this state's participation in the agreement under s. 77.65 (2) (a)
7 [revisor inserts date].

8 (d) The seller has not received a notice of the commencement of an audit from
9 the department or, if the seller has received a notice of the commencement of an audit
10 from the department, the audit has not been resolved by any means, including any
11 related administrative and judicial processes, at the time that the seller registers
12 under par. (a).

13 (e) The seller has not committed or been involved in a fraud or an intentional
14 misrepresentation of a material fact.

15 (f) The seller collects and remits the taxes imposed under this subchapter and
16 subch. V on sales to purchasers in this state for at least 3 consecutive years after the
17 date on which the seller registers under par. (a).

18 (2) Subsection (1) does not apply to taxes imposed under this subchapter and
19 subch. V that are due from the seller for purchases made by the seller.

20 **SECTION 174.** 77.70 of the statutes is amended to read:

21 **77.70 Adoption by county ordinance.** Any county desiring to impose county
22 sales and use taxes under this subchapter may do so by the adoption of an ordinance,
23 stating its purpose and referring to this subchapter. The county sales and use taxes
24 may be imposed only for the purpose of directly reducing the property tax levy and
25 only in their entirety as provided in this subchapter. That ordinance shall be

BILL**SECTION 174**

1 effective on the first day of January, the first day of April, the first day of July or the
2 first day of October. A certified copy of that ordinance shall be delivered to the
3 secretary of revenue at least 120 days prior to its effective date. The repeal of any
4 such ordinance shall be effective on December 31. A certified copy of a repeal
5 ordinance shall be delivered to the secretary of revenue at least ~~60~~ 120 days before
6 the effective date of the repeal.

7 **SECTION 175.** 77.705 of the statutes is amended to read:

8 **77.705 Adoption by resolution; baseball park district.** A local
9 professional baseball park district created under subch. III of ch. 229, by resolution
10 under s. 229.68 (15), may impose a sales tax and a use tax under this subchapter at
11 a rate of no more than 0.1% of the gross receipts or sales price. Those taxes may be
12 imposed only in their entirety. The resolution shall be effective on the first day of the
13 ~~first month~~ January 1, April 1, July 1, or October 1 that begins at least ~~30~~ 120 days
14 after the adoption of the resolution.

15 **SECTION 176.** 77.706 of the statutes is amended to read:

16 **77.706 Adoption by resolution; football stadium district.** A local
17 professional football stadium district created under subch. IV of ch. 229, by
18 resolution under s. 229.824 (15), may impose a sales tax and a use tax under this
19 subchapter at a rate of 0.5% of the gross receipts or sales price. Those taxes may be
20 imposed only in their entirety. The imposition of the taxes under this section shall
21 be effective on the first day of the first month January 1, April 1, July 1, or October
22 1 that begins at least ~~30~~ 120 days after the certification of the approval of the
23 resolution by the electors in the district's jurisdiction under s. 229.824 (15).

24 **SECTION 177.** 77.707 (1) of the statutes is amended to read:

BILL

1 77.707 (1) Retailers and the department of revenue may not collect a tax under
2 s. 77.705 for any local professional baseball park district created under subch. III of
3 ch. 229 after the last day of the calendar quarter ~~during that is at least 120 days from~~
4 the date on which the local professional baseball park district board makes a
5 certification to the department of revenue under s. 229.685 (2), except that the
6 department of revenue may collect from retailers taxes that accrued before the day
7 after the last day of that calendar quarter and fees, interest and penalties that relate
8 to those taxes.

9 **SECTION 178.** 77.707 (2) of the statutes is amended to read:

10 77.707 (2) Retailers and the department of revenue may not collect a tax under
11 s. 77.706 for any local professional football stadium district created under subch. IV
12 of ch. 229 after the last day of the calendar quarter ~~during that is at least 120 days~~
13 from the date on which the local professional football stadium district board makes
14 all of the certifications to the department of revenue under s. 229.825 (3), except that
15 the department of revenue may collect from retailers taxes that accrued before the
16 day after the last day of that calendar quarter and fees, interest and penalties that
17 relate to those taxes.

18 **SECTION 179.** 77.71 (1) of the statutes is amended to read:

19 77.71 (1) For the privilege of selling, licensing, leasing or renting tangible
20 personal property and for the privilege of selling, licensing, performing or furnishing
21 services a sales tax is imposed upon retailers at the rate of 0.5% in the case of a county
22 tax or at the rate under s. 77.705 or 77.706 in the case of a special district tax of the
23 ~~gross receipts~~ sales price from the sale, licensing, lease or rental of tangible personal
24 property, except property taxed under sub. (4), sold, licensed, leased or rented at

BILL**SECTION 179**

1 retail in the county or special district or from selling, licensing, performing or
2 furnishing services described under s. 77.52 (2) in the county or special district.

3 **SECTION 180.** 77.71 (2) of the statutes is amended to read:

4 77.71 (2) An excise tax is imposed at the rate of 0.5% in the case of a county tax
5 or at the rate under s. 77.705 or 77.706 in the case of a special district tax of the sales
6 purchase price upon every person storing, using or otherwise consuming in the
7 county or special district tangible personal property or services if the property or
8 service is subject to the state use tax under s. 77.53, except that a receipt indicating
9 that the tax under sub. (1), (3) or (4) has been paid relieves the buyer of liability for
10 the tax under this subsection and except that if the buyer has paid a similar local tax
11 in another state on a purchase of the same property or services that tax shall be
12 credited against the tax under this subsection and except that for motor vehicles that
13 are used for a purpose in addition to retention, demonstration or display while held
14 for sale in the regular course of business by a dealer the tax under this subsection
15 is imposed not on the sales purchase price but on the amount under s. 77.53 (1m).

16 **SECTION 181.** 77.71 (3) of the statutes is amended to read:

17 77.71 (3) An excise tax is imposed upon a contractor engaged in construction
18 activities within the county or special district, at the rate of 0.5% in the case of a
19 county tax or at the rate under s. 77.705 or 77.706 in the case of a special district tax
20 of the sales purchase price of tangible personal property that is used in constructing,
21 altering, repairing or improving real property and that becomes a component part
22 of real property in that county or special district, except that if the contractor has
23 paid the sales tax of a county in the case of a county tax or of a special district in the
24 case of a special district tax in this state on that property, or has paid a similar local

BILL

1 sales tax in another state on a purchase of the same property, that tax shall be
2 credited against the tax under this subsection.

3 **SECTION 182.** 77.71 (4) of the statutes is amended to read:

4 77.71 (4) An excise tax is imposed at the rate of 0.5% in the case of a county tax
5 or at the rate under s. 77.705 or 77.706 in the case of a special district tax of the sales
6 purchase price upon every person storing, using or otherwise consuming a motor
7 vehicle, boat, snowmobile, mobile home not exceeding 45 feet in length, trailer,
8 semitrailer, ~~all-terrain vehicle~~ or aircraft, if that property must be registered or
9 titled with this state and if that property is to be customarily kept in a county that
10 has in effect an ordinance under s. 77.70 or in a special district that has in effect a
11 resolution under s. 77.705 or 77.706, except that if the buyer has paid a similar local
12 sales tax in another state on a purchase of the same property that tax shall be
13 credited against the tax under this subsection.

14 **SECTION 183.** 77.72 (title) of the statutes is repealed.

15 **SECTION 184.** 77.72 (1) of the statutes is renumbered 77.72 and amended to
16 read:

17 **77.72 General rule for property.** For the purposes of this subchapter, all
18 retail sales of tangible personal property ~~are completed at the time when, and the~~
19 ~~place where, the seller or the seller's agent transfers possession to the buyer or the~~
20 ~~buyer's agent. In this subsection, a common carrier or the U.S. postal service is the~~
21 ~~agent of the seller, regardless of any f.o.b. point and regardless of the method by~~
22 ~~which freight or postage is paid. Rentals and leases of property, except property~~
23 ~~under sub. (2), have a situs at the location of that property and taxable services occur~~
24 as provided in s. 77.522.

25 **SECTION 185.** 77.72 (2) and (3) of the statutes are repealed.

INSERT 73-25

BILL

1 **SECTION 186.** 77.77 (1) of the statutes is renumbered 77.77 (1) (a) and amended
2 to read:

3 77.77 (1) (a) The ~~gross receipts~~ sales price from services subject to the tax under
4 s. 77.52 (2) ~~are not~~ is subject to the taxes under this subchapter, and the incremental
5 amount of tax caused by a rate increase applicable to those services is ~~not due~~, ^{if} if those ✓
6 ~~services are billed to the customer and paid for before~~ beginning with the first billing
7 period starting on or after the effective date of the county ordinance, special district
8 resolution, or rate increase, regardless of whether the service is furnished to the
9 customer before or after that date.

10 **SECTION 187.** 77.77 (1) (b) of the statutes is created to read:

11 77.77 (1) (b) The sales price from services subject to the tax under s. 77.52 (2)
12 ^{not} is ~~subject~~ subject to the taxes under this subchapter, and ~~the incremental amount of tax~~
13 ~~is~~ [↓] a ~~decrease~~ ^{in the tax rate imposed under this subchapter or} decrease ~~applicable to~~ those services ~~is due~~ ^{beginning with bills}
14 rendered on or after the effective date of the ^{that applies} county ordinance, special district
15 resolution, ~~or~~ ^{repeal or sunset of a} rate decrease, regardless of whether the service is furnished to the
16 customer before or after that date.

17 **SECTION 188.** 77.785 (1) of the statutes is amended to read:

18 77.785 (1) All retailers shall collect and report the taxes under this subchapter
19 on the ~~gross receipts~~ sales price from leases and rentals of property under s. 77.71
20 (4).

21 **SECTION 189.** 77.785 (2) of the statutes is amended to read:

22 77.785 (2) Prior to registration or titling, a retailer of a boat, ~~all-terrain vehicle,~~
23 ~~trailer and semi-trailer dealers and licensed aircraft, motor vehicle, or mobile home~~
24 ~~and snowmobile dealers~~ shall collect the taxes under this subchapter on sales of

imposing the tax or other

BILL

1 items under s. 77.71 (4). The dealer retailer shall remit those taxes to the
2 department of revenue along with payments of the taxes under subch. III.

3 **SECTION 190.** 77.98 of the statutes is amended to read:

4 **77.98 Imposition.** A local exposition district under subch. II of ch. 229 may
5 impose a tax on the retail sale, except sales for resale, within the district's
6 jurisdiction under s. 229.43 of ~~products that are subject to a tax under s. 77.54 (20)~~
7 ~~(e) 1. to 3. and not~~ candy, as defined in s. 77.51 (1e), prepared food, as defined in s.
8 77.51 (10m), and soft drinks, as defined in s. 77.51 (17w), unless exempt from the
9 sales tax under s. 77.54 (1), (4), (7) (a), (7m), (9), (9a) ~~or (20) (e) 5., (20n) (b) and (c),~~
10 and (20r).

11 **SECTION 191.** 77.981 of the statutes is amended to read:

12 **77.981 Rate.** The tax under s. 77.98 is imposed on the sale of taxable products
13 at the rate of 0.25% of the ~~gross receipts~~ sales price, except that the district, by a vote
14 of a majority of the authorized members of its board of directors, may impose the tax
15 at the rate of 0.5% of the ~~gross receipts~~ sales price. A majority of the authorized
16 members of the district's board may vote that, if the balance in a special debt service
17 reserve fund of the district is less than the requirement under s. 229.50 (5), the tax
18 rate under this subchapter is 0.5%. The 0.5% rate shall be effective on the next
19 January 1, April 1, July 1 or October 1, and this tax is irrevocable if any bonds issued
20 by the district and secured by the special debt service reserve fund are outstanding.

21 **SECTION 192.** 77.982 (2) of the statutes is amended to read:

22 **77.982 (2)** Sections 77.51 (4) (a), (b) ~~1., 2. and 4., (c) 1. to 3. and (d) (12m), (14),~~
23 ~~(a) to (f), (j) and (k) and (14g), (15a), and (15b), 77.52 (3), (6), (3m), (4), (13), (14), (18)~~
24 ~~and (19), 77.522, 77.58 (1) to (5), (6m), and (7), 77.585, 77.59, 77.60, 77.61 (2), (3m),~~
25 ~~(5), (8), (9) and, (12) to (14), and (15), and 77.62, as they apply to the taxes under~~

BILL

1 subch. III, apply to the tax under this subchapter. Sections ~~77.72 (1) and~~ Section
2 77.73, as they ~~apply~~ it applies to the taxes under subch. V, ~~apply~~ applies to the tax
3 under this subchapter.

4 **SECTION 193.** 77.99 of the statutes is amended to read:

5 **77.99 Imposition.** A local exposition district under subch. II of ch. 229 may
6 impose a tax at the rate of 3% of the ~~gross receipts~~ sales price on the rental, but not
7 for rental and not for rental as a service or repair replacement vehicle, within the
8 district's jurisdiction under s. 229.43, of Type 1 automobiles, as defined in s. 340.01
9 (4) (a), by establishments primarily engaged in short-term rental of passenger cars
10 without drivers, for a period of 30 days or less, unless the sale is exempt from the sales
11 tax under s. 77.54 (1), (4), (7) (a), (7m), (9) or (9a). If the state makes a payment under
12 s. 229.50 (7) to a district's special debt service reserve fund, a majority of the district's
13 authorized board of directors may vote to increase the tax rate under this subchapter
14 to 4%.

15 **SECTION 194.** 77.991 (2) of the statutes is amended to read:

16 **77.991 (2)** Sections 77.51 (4) (a), (b) ~~1., 2. and 4., (c) 1. to 3. and (d) and (12m),~~
17 ~~(14) (a) to (f), (j) and (k), (14g), (15a), and (15b), 77.52 (3), (3m), (4), (6), (13), (14) and,~~
18 ~~(18), and (19), 77.522, 77.58 (1) to (5), (6m), and (7), 77.585, 77.59, 77.60, 77.61 (2),~~
19 ~~(3m), (5), (8), (9) and, (12) to (14), and (15), and 77.62, as they apply to the taxes under~~
20 subch. III, apply to the tax under this subchapter. Sections ~~77.72 (1) and (2) (a) and~~
21 Section 77.73, as they ~~apply~~ it applies to the taxes under subch. V, ~~apply~~ applies to
22 the tax under this subchapter. The renter shall collect the tax under this subchapter
23 from the person to whom the passenger car is rented.

24 **SECTION 195.** 77.994 (1) (intro.) of the statutes is amended to read:

BILL

1 77.994 (1) (intro.) Except as provided in sub. (2), a municipality or a county all
2 of which is included in a premier resort area under s. 66.1113 may, by ordinance,
3 impose a tax at a rate of 0.5% of the ~~gross receipts~~ sales price from the sale, license,
4 lease, or rental in the municipality or county of goods or services that are taxable
5 under subch. III made by businesses that are classified in the standard industrial
6 classification manual, 1987 edition, published by the U.S. office of management and
7 budget, under the following industry numbers:

8 **SECTION 196.** 77.9941 (4) of the statutes is amended to read:

9 77.9941 (4) Sections 77.72 ~~(1), (2) (a) and (3) (a)~~, 77.73, 77.74, 77.75, 77.76 (1),
10 (2), and (4), 77.77 (1) and (2), 77.785 (1), and 77.79, as they apply to the taxes under
11 subch. V, apply to the tax under this subchapter.

12 **SECTION 197.** 77.995 (2) of the statutes is amended to read:

13 77.995 (2) There is imposed a fee at the rate of 3%, or 5% for the rental of
14 limousines, of the ~~gross receipts~~ sales price on the rental, but not for rental and not
15 for rental as a service or repair replacement vehicle of Type 1 automobiles, as defined
16 in s. 340.01 (4) (a); of mobile homes, as defined in s. 340.01 (29); of motor homes, as
17 defined in s. 340.01 (33m); and of camping trailers, as defined in s. 340.01 (6m) by
18 establishments primarily engaged in short-term rental of vehicles without drivers,
19 for a period of 30 days or less, unless the sale is exempt from the sales tax under s.
20 77.54 (1), (4), (7) (a), (7m) or (9a).

21 **SECTION 198.** 77.9951 (2) of the statutes is amended to read:

22 77.9951 (2) Sections 77.51 (4) (a), ~~(b) 1., 2. and 4., (c) 1. to 3. and (d) and (12m),~~
23 (14) (a) to (f), (j) and (k), (15a), and (15b), 77.52 (3m), (4), ~~(6)~~, (13), (14) and, (18), and
24 (19), 77.58 (1) to (5), (6m), and (7), 77.585, 77.59, 77.60, 77.61 (2), (3m), (5), (8), (9)
25 and, (12) to (14), and (15), and 77.62, as they apply to the taxes under subch. III, apply

BILL

1 to the fee under this subchapter. The renter shall collect the fee under this
2 subchapter from the person to whom the vehicle is rented.

3 **SECTION 199.** 86.195 (3) (b) 3. of the statutes is amended to read:

4 86.195 (3) (b) 3. Fifty percent of the gross receipts of the business are from meal,
5 food, the sale of food product and beverage sales and food ingredients, as defined in
6 s. 77.51 (3t), that are taxable under s. 77.54 (20) (e) subch. III of ch. 77; and

7 **SECTION 200.** 218.0171 (2) (cq) of the statutes is amended to read:

8 218.0171 (2) (cq) Upon payment of a refund to a consumer under par. (b) 2. b.,
9 the manufacturer shall provide to the consumer a written statement that specifies
10 the trade-in amount previously applied under s. 77.51 (4) (b) 3. or 3m. or (15) (b) 4.
11 or 4m. (12m) (b) 5. or 6. or (15b) (b) 5. or 6. toward the sales price of the motor vehicle
12 having the nonconformity and the date on which the manufacturer provided the
13 refund.

14 **SECTION 201. Nonstatutory provisions.**

15 (1) **THE STREAMLINED SALES AND USE TAX AGREEMENT.** The department of revenue
16 shall notify the revisor of statutes of the effective date of this state's participation in
17 the streamlined sales and use tax agreement, as described in section 77.65 of the
18 statutes, no later than 30 days after such effective date is determined.

19 **SECTION 202. Appropriation changes.**

20 (1) **ADMINISTRATIVE COSTS RELATED TO THE STREAMLINED SALES AND USE TAX**
21 **AGREEMENT.** In the schedule under section 20.005 (3) of the statutes for the
22 appropriation to the department of revenue under section 20.566 (1) (a) of the
23 statutes, as affected by the acts of 2003, the dollar amount is increased by \$25,000
24 for fiscal year 2003–04 and the dollar amount is increased by \$25,000 for fiscal year

2028/6
JK

Insert 61-15

(6) a purchaser who is subject to ^{the} use tax on the storage, use, or other consumption of fuel may claim a deduction from the purchase price that is subject to ^{the} use tax for fuel taxes refunded by this state or the United States to the purchaser that is included in the purchase price of the fuel.

end of insert 61-15

Insert 66-17

Section #. 77.61 (4) (c) of the statutes is amended to read:

, not including certified service providers,

77.61 (4) (c) For reporting the sales tax and collecting and reporting the use tax imposed on the retailer under s. 77.53 (3) and the accounting connected with it, retailers may deduct 0.5% of those taxes payable or \$10 for that reporting period required under s. 77.58 (1), whichever is greater, but not more than the amount of the sales taxes or use taxes that is payable under ss. 77.52 (1) and 77.53 (3) for that reporting period required under s. 77.58 (1), as administration expenses if the payment of the taxes is not delinquent. For purposes of calculating the retailer's discount under this paragraph, the taxes on retail sales reported by retailers under subch. V, including taxes collected and remitted as required under s. 77.785, shall be included if the payment of those taxes is not delinquent.

History: 1971 c. 125; 1975 c. 186, 224; 1977 c. 29, 200, 418; 1979 c. 89, 125, 174; 1981 c. 20; 1983 a. 189 s. 329 (12); 1983 a. 405; 1983 a. 544 s. 47 (1); 1985 a. 29, 41; 1987 a. 27, 92, 119, 246; 1989 a. 31, 122, 359; 1991 a. 39, 269, 316; 1993 a. 205, 399; 1995 a. 27, 233, 280; 1997 a. 27, 191, 237; 1999 a. 83; 2001 a. 44, 103.

end of insert 66-17

Insert 73-25 ✓

Section #. 77.73 (2) of the statutes is amended to read:

77.73 (2) Counties and special districts do not have jurisdiction to impose the tax under s. 77.71 (2) in regard to tangible personal property purchased in a sale that is consummated in another county or special district in this state that does not have in effect an ordinance or resolution imposing the taxes under this subchapter and later brought by the buyer into the county or special district that has imposed a tax under s. 77.71 (2).

History: 1985 a. 41; 1995 a. 56.

except snowmobiles, trailers, semitrailers, and all-terrain vehicles,

Sec #. or; 77.73(3)

77.73(3) Counties and special districts have jurisdiction to impose the taxes under this subchapter on retailers who register under s. 77.53(9m). A retailer who registers under s. 77.53(9m) shall collect, report, and remit to the department the taxes imposed under this subchapter for all counties and special districts that have an ordinance or resolution imposing the taxes under this subchapter.

end of insert 73-25

Kreye, Joseph

From: Gibbons, Vicki L
Sent: Tuesday, September 16, 2003 2:52 PM
To: Kreye, Joseph
Cc: Gates-Hendrix, Sherrie; Hardt, Diane L; Kruger, Blair P
Subject: RE: new SST draft from LRB

Thanks Joe. You are correct that the comma after "due" on page 75, line 22, should be restored.

Vicki L. Gibbons
Wisconsin Department of Revenue
Mail Stop #6-40
P.O. Box 8933
Madison, WI 53708
(608) 266-3873
vgibbons@dor.state.wi.us

-----Original Message-----

From: Kreye, Joseph
Sent: Tuesday, September 16, 2003 2:35 PM
To: Gibbons, Vicki L
Cc: Gates-Hendrix, Sherrie; Hardt, Diane L; Kruger, Blair P
Subject: RE: new SST draft from LRB

With regards to 77.53 (3), that's a technical error. That section was supposed to be deleted from the draft because we are retaining current law. Sorry. I'll make the change in a slash 7 version.

With regards to section 190, I believe you're correct, there should be a comma after "applies." Along those lines, should the comma after "due" on page 75, line 22 be restored?

Joseph T. Kreye
Legislative Attorney
Legislative Reference Bureau
(608) 266-2263

-----Original Message-----

From: Gibbons, Vicki L
Sent: Tuesday, September 16, 2003 2:27 PM
To: Kreye, Joseph
Cc: Gates-Hendrix, Sherrie; Hardt, Diane L; Kruger, Blair P
Subject: RE: new SST draft from LRB

Joe,

- I see in the SSTP draft that you did not make a change to 77.53(3) whether there was a change in wording from "for deliver into" to "in." Does this mean that it is your opinion that this is not a substantive change?
- In Section 190 of 2028/6, should there be a comma on line 6 after "applies?" There are two phrases that apply to the "beginning with bills" phrase: (1) sales of service subject to state sales tax when there is a repeal or sunset of the tax and (2) a rate decrease to an amount other than zero that would be imposed on those services.

Thanks.

Vicki

-----Original Message-----

From: Gates-Hendrix, Sherrie
Sent: Tuesday, September 16, 2003 1:04 PM
To: Gibbons, Vicki L; Hardt, Diane L
Cc: Kruger, Blair P; Helgerson, Jason
Subject: new SST draft from LRB

<< File: 03-20286.pdf >>
Latest SST draft

Kreye, Joseph

To: Gibbons, Vicki L
Cc: Gates-Hendrix, Sherrie; Hardt, Diane L; Kruger, Blair P
Subject: RE: new SST draft from LRB

With regards to 77.53 (3), that's a technical error. That section was supposed to be deleted from the draft because we are retaining current law. Sorry. I'll make the change in a slash 7 version.

With regards to section 190, I believe you're correct, there should be a comma after "applies." Along those lines, should the comma after "due" on page 75, line 22 be restored?

Joseph T. Kreye
Legislative Attorney
Legislative Reference Bureau
(608) 266-2263

-----Original Message-----

From: Gibbons, Vicki L
Sent: Tuesday, September 16, 2003 2:27 PM
To: Kreye, Joseph
Cc: Gates-Hendrix, Sherrie; Hardt, Diane L; Kruger, Blair P
Subject: RE: new SST draft from LRB

Joe,

- I see in the SSTP draft that you did not make a change to 77.53(3) whether there was a change in wording from "for deliver into" to "in." Does this mean that it is your opinion that this is not a substantive change?
- In Section 190 of 2028/6, should there be a comma on line 6 after "applies?" There are two phrases that apply to the "beginning with bills" phrase: (1) sales of service subject to state sales tax when there is a repeal or sunset of the tax and (2) a rate decrease to an amount other than zero that would be imposed on those services.

Thanks.

Vicki

-----Original Message-----

From: Gates-Hendrix, Sherrie
Sent: Tuesday, September 16, 2003 1:04 PM
To: Gibbons, Vicki L; Hardt, Diane L
Cc: Kruger, Blair P; Helgerson, Jason
Subject: new SST draft from LRB

<< File: 03-20286.pdf >>
Latest SST draft