

2005 DRAFTING REQUEST

Assembly Amendment (AA-AB482)

Received: 07/12/2005

Received By: jkreye

Wanted: As time permits

Identical to LRB:

For: Samantha Kerkman (608) 266-2530

By/Representing: jennifer

This file may be shown to any legislator: NO

Drafter: jkreye

May Contact:

Addl. Drafters:

Subject: Tax, Other - sales

Extra Copies:

Submit via email: YES

Requester's email: Rep.Kerkman@legis.state.wi.us

Carbon copy (CC:) to: joseph.kreye@legis.state.wi.us

Pre Topic:

No specific pre topic given

Topic:

Revenue's taxpayer friendly bill; technical change related to the return of tax collected in error as a result of an audit

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 07/12/2005	kfollett 07/15/2005	jfrantze 07/18/2005	_____	sbasford 07/18/2005	sbasford 07/18/2005	
	jkreye 07/15/2005	wjackson 07/17/2005		_____			
/2	jkreye 07/19/2005	wjackson 07/19/2005	pgreensl 07/19/2005	_____	sbasford 07/19/2005	sbasford 07/19/2005	

FE Sent For:

<END>

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1/2 WJ 7/19

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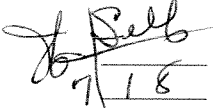
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/1	jkreye	1 WJ 7/17		 7/18			

FE Sent For:

<END>

Kreye, Joseph

From: Stegall, Jennifer
Sent: Tuesday, July 12, 2005 8:54 AM
To: Kreye, Joseph
Cc: Gates-Hendrix, Sherrie; Wagner, Mike; Toftness, Jennifer
Subject: SB 218

Hi Joe,

Senator Roessler needs an amendment drafted to SB 218. Here is the change that is needed:

On page 15 of SB 218, line 1, restore the phrase "under par. (a) or (b)." On line 3, after the word "buyers" add "but does not remit such amounts to the state." Also on line 3, after the word "refund" add "under par. (a) or (b)."

Thanks for your help. Please let me know if you have any questions.

Thanks!

Jennifer Stegall
Office of Senator Carol Roessler
608-266-5300/1-888-736-8720
Jennifer.Stegall@legis.state.wi.us



Stegall,
Jennifer.vcf

Kreye, Joseph

From: Gates-Hendrix, Sherrie
Sent: Thursday, July 14, 2005 3:23 PM
To: Kreye, Joseph
Subject: FW: Taxpayer Friendly Bill (SB 218)

Hi Joe -- Just FYI this second amendment idea came from Bill Ford in the Leg Council. He's concerned that anyone looking at the statutes as they are created in the bills (SB 218 and AB 482) might think the deadline is April 30 since the nonstat language that sets the condition for the April 30 deadline to kick in wouldn't be printed with the statutes.

I'd be curious to know your timeframe on this amendment, only because there's an assembly hearing on Wed am (7/20) and we're hoping to have WMC review the first issue (sales tax refunds) before that hearing and get their OK on it. What do you think?

Thanks

Sherrie

From: Wagner, Mike [<mailto:Mike.Wagner@legis.state.wi.us>]
Sent: Thursday, July 14, 2005 3:15 PM
To: Kreye, Joseph
Cc: Stegall, Jennifer; Gates-Hendrix, Sherrie
Subject: Taxpayer Friendly Bill (SB 218)

Dear Joe,

I'm working with Jennifer Stegall in Sen. Carol Roessler's Office on this bill. I know that you are already adding the amendment:

✓ On page 15 of SB 218, line 1, restore the phrase "under par. (a) or (b)." On line 3, after the word "buyers" add "but does not remit such amounts to the state." Also on line 3, after the word "refund" add "under par. (a) or (b)."

After reviewing this with the DOR and Leg. Council, we noticed a few other errors as well. Would you add the following suggestions to the amendment described above...

✓ • Delete p. 20, lines 15-20.

✓ • ~~Renumber sec. 71.03(6)(b) to 71.03(6)(c) and create sec. 71.03(6)(b) to read:~~ ^(a) ~~(b)~~ ^{or; (6)(a)}
(b) The extended due dates in par. (b) for a person who files an electronic return apply only if the federal government extends, in a similar manner, the income tax filing deadline for electronically filed individual income tax returns.

✓ • ~~Renumber sec. 71.03(8)(b) to 71.03(8)(b)1 and create sec. 71.03(8)(b)2 to read:~~ ^(a) ~~(b)~~ ^(a) ~~(b)~~
2. The extended due dates in par. (b) ~~1~~ for a person who files an electronic return apply only if the federal government extends, in a similar manner, the income tax filing deadline for electronically filed individual income tax returns.

Thanks,
Mike Wagner
Office of Sen. Carol Roessler
608-266-5300

✓ notice of appeal - 2006



State of Wisconsin
2005 - 2006 LEGISLATURE

LRBa0843/1
JK.../....
Wlj

ASSEMBLY AMENDMENT, ✓
TO 2005 ASSEMBLY BILL 482 ✓

in 7-15-05
due Mon. 7-18
D-2 ✓

1 At the locations indicated, amend the bill as follows:

2 ✓ 1. Page 7, line 16: after that line insert:

3 "SECTION 5m. 71.03 (6) (am) of the statutes is created to read:

4 71.03 (6) (am) The extended due dates in par. (a) for a person who files an
5 electronic return apply only if the federal government extends in a similar manner
6 the income tax filing deadline for electronically filed individual income tax returns."

7 ✓ 2. Page 8, line 9: after that line insert:

8 "SECTION 7m. 71.03 (8) (bm) of the statutes is created to read:

9 71.03 (8) (bm) The extended due dates in par. (b) for a person who files an
10 electronic return apply only if the federal government extends in a similar manner
11 the income tax filing deadline for electronically filed individual income tax returns."

12 ✓ 3. Page 15, line 1: delete "~~under par. (a) or (b)~~" and substitute "under par. (a)
13 or (b)".

1 ✓ **4.** Page 15, line 3: after “buyers,” insert “but ^{who} does not remit such amounts to
2 the state,”.

3 ✓ **5.** Page 15, line 3: after “refund” insert “under par. (a) or (b)”.

4 ✓ **6.** Page 20, line 2: delete “2005” and substitute “2006”.

5 ✓ **7.** Page 20, line 15: delete lines 15 to 20.

6 (END)

DRAFTER'S NOTE
FROM THE
LEGISLATIVE REFERENCE BUREAU

LRBa0843/1dn

JK:/:....

WJ

Representative Kerkman:

This amendment, as recommended by DOR, removes the requirement that the seller must return tax collected in error to the customer if the overcollection is discovered as part of an audit. Please contact me if you have any questions.

Joseph T. Kreye
Senior Legislative Attorney
Phone: (608) 266-2263
E-mail: joseph.kreye@legis.state.wi.us

DRAFTER'S NOTE
FROM THE
LEGISLATIVE REFERENCE BUREAU

LRBa0843/1dn
JK:wlj:jf

July 18, 2005

Representative Kerkman:

This amendment, as recommended by DOR, removes the requirement that the seller must return tax collected in error to the customer if the overcollection is discovered as part of an audit. Please contact me if you have any questions.

Joseph T. Kreye
Senior Legislative Attorney
Phone: (608) 266-2263
E-mail: joseph.kreye@legis.state.wi.us



State of Wisconsin
2005 - 2006 LEGISLATURE

LRBa0843/1
JK:wlj:jjf

Cooley 7-19

RM

ASSEMBLY AMENDMENT,

TO 2005 ASSEMBLY BILL 482

April 15

year then on or

- ✓* Page 7, line 60 delete that line and substitute following the close of a
- ✓* Page 7, line 80 delete that line and substitute before the 15th day
- ✓* Page 7, line 90 delete return
- ✓* Page 7, line 250 delete the material beginning with that line and ending on Page 8, line 9

1 At the locations indicated, amend the bill as follows:

2 1. Page 7, line 16: after that line insert:

3 "SECTION 5m. 71.03 (6) (am) of the statutes is created to read:

4 71.03 (6) (am) The extended due dates in par. (a) for a person who files an
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