

2005 DRAFTING REQUEST

Senate Amendment (SA-SB218)

Received: 07/12/2005

Received By: jkreye

Wanted: As time permits

Identical to LRB:

For: Carol Roessler (608) 266-5300

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: Sen.Roessler@legis.state.wi.us

Carbon copy (CC:) to:

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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12 wlj 7/19
1/19
p8
1/19
p8/11

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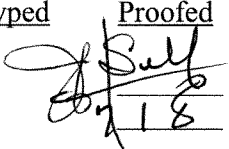
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/1	jkreye	1 wj 7/17					

FE Sent For:

<END>

Kreye, Joseph

From: Toftness, Jennifer
Sent: Monday, July 11, 2005 3:58 PM
To: Kreye, Joseph
Subject: FW: SB 218 - taxpayer friendly bill amendment

From: Gates-Hendrix, Sherrie
Sent: Friday, July 08, 2005 7:51 AM
To: Toftness, Jennifer; Stegall, Jennifer; Wagner, Mike
Subject: FW: SB 218 - taxpayer friendly bill amendment

Sorry for the confusion, but our specialist tells me the instructions below are not complete. The changes should be:

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 again

Sherrie

From: Gates-Hendrix, Sherrie
Sent: Thursday, July 07, 2005 11:08 AM
To: Toftness, Jennifer; Stegall, Jennifer
Cc: Wagner, Mike
Subject: SB 218 - taxpayer friendly bill amendment

Hi all --

Based on my discussion with Jeff Schoepke from WMC, we've agreed that a compromise position would be to remove from SB 218 and AB 482 the requirement that the seller must return tax collected in error to the customer if the over-collection is discovered as part of an audit.

The requirement to have the seller return the tax in the event of an audit is viewed by WMC and the Grocers as unfair, because sellers would have to refund every item where taxes are overpaid and absorb the cost of every item on which taxes are underpaid.

To accomplish this change, an amendment would, on page 15 of SB 218 and AB 482, line 1, restore the phrase "under par. (a) or (b)."

Jeff indicated that he would register WMC's support of the bill at the July 20th Ways and Means hearing if this amendment was available for discussion.

I'd like have our staff review the amendment and also go over it with Jeff and Michelle Kussow from the Grocers Assn before the Ways and Means hearing on the 20th, so hopefully LRB can get to it fairly quickly since it's a simple amendment.

Thanks again for al you time on this.

Sherrie

Sherrie Gates-Hendrix
DOR Legislative Liaison
<http://www.dor.state.wi.us>
(☎) phone: (608) 267-1262
(☎) fax: (608) 266-5718

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)~~ ^{(a), (b) (am)}
(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) (am)}
2. 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.

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

✓ notice of appeal - 2006

DRAFTER'S NOTE
FROM THE
LEGISLATIVE REFERENCE BUREAU

LRBa0844/1dn

JK:/:...

Wlj

Senator Roessler:

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

LRBa0844/1dn
JK:wlj:jf

July 18, 2005

Senator Roessler:

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

rule — Sen Roemer — forget Al email
C — cut all april 30th language

6-5300

p 7 - section 5

6-2530 — Jerry — Kerkens



State of Wisconsin
2005 - 2006 LEGISLATURE

LRBa0844/I

JK:wlj:jf

RMR

Today 7-19

SENATE AMENDMENT,

TO 2005 SENATE BILL 218

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

1 At the locations indicated,

2 1. Page 7, line 16: after th

3 "SECTION 5m. 71.03 (6) (a) ed to read:
4 71.03 (6) (am) The exten 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)".

These are related.

