

## 2007 SENATE BILL 560

March 4, 2008 – Introduced by Senators ERPENBACH, LEHMAN, MILLER and RISSER, cosponsored by Representatives POCAN, BERCEAU, GOTTLIEB and SHERIDAN. Referred to Committee on Tax Fairness and Family Prosperity.

1     **AN ACT to amend** 77.61 (4) (c) of the statutes; **relating to:** the amount of sales  
2             and use taxes that a retailer may retain for administrative purposes.

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### *Analysis by the Legislative Reference Bureau*

Under current law, a retailer may retain an amount of the sales and use tax collected by retailer to compensate the retailer for the expenses related to collecting the tax and reporting the collection to the Department of Revenue (DOR). The amount that the retailer may retain each calendar quarter is equal to 0.5 percent of the taxes or \$10, whichever is greater, but not more than the amount of the tax that the retailer must submit to DOR for that quarter. Under this bill, the amount of the sales and use tax that a retailer may retain each calendar quarter is equal to 0.5 percent of the taxes or \$10, whichever is greater, but not more than the tax that the retailer must submit to DOR for that quarter and not more than \$1,000.

For further information see the *state* fiscal estimate, which will be printed as an appendix to this bill.

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***The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:***

3             **SECTION 1.** 77.61 (4) (c) of the statutes is amended to read:  
4             77.61 (4) (c) For reporting the sales tax and collecting and reporting the use tax  
5             imposed on the retailer under s. 77.53 (3) and the accounting connected with it,

**SENATE BILL 560****SECTION 1**

1 retailers may deduct ~~0.5%~~ 0.5 percent of those taxes payable or \$10 for that reporting  
2 period required under s. 77.58 (1), whichever is greater, but not more than the  
3 amount of the sales taxes or use taxes that is payable under ss. 77.52 (1) and 77.53  
4 (3) for that reporting period required under s. 77.58 (1) and not more than \$1,000 for  
5 that reporting period, as administration expenses if the payment of the taxes is not  
6 delinquent. For purposes of calculating the retailer's discount under this paragraph,  
7 the taxes on retail sales reported by retailers under subch. V, including taxes  
8 collected and remitted as required under s. 77.785, shall be included if the payment  
9 of those taxes is not delinquent.

10 **SECTION 2. Initial applicability.**

11 (1) This act first applies to the taxes that are payable on the last day of the first  
12 month following the first calendar quarter that begins after the effective date of this  
13 subsection.

14 (END)