

## 2007 DRAFTING REQUEST

### Bill

Received: 02/26/2008

Received By: jkreye

Wanted: As time permits

Identical to LRB:

For: Jon Erpenbach (608) 266-6670

By/Representing:

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.Erpenbach@legis.wisconsin.gov

Carbon copy (CC:) to: joseph.kreye@legis.wisconsin.gov

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### Pre Topic:

No specific pre topic given

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### Topic:

Sales and use taxes that a retailer retains for administrative purposes

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### Instructions:

See Attached

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### 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<br>02/26/2008 | bkraft<br>02/26/2008 |                       | _____          |                       |                       | State           |
| /1           |                      |                      | nmatzke<br>02/26/2008 | _____          | lparisi<br>02/26/2008 | lparisi<br>02/26/2008 |                 |

FE Sent For:

*at ito  
3/5*

<END>

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|--------------|----------------|-----------------|--------------|----------------|------------------|-----------------|-----------------|
| /?           | jkreye         | 1 bjk 2/26      | nwn<br>2/26  | nwn<br>2/26    |                  |                 |                 |

FE Sent For:

<END>

PLEASE  
JACKET  
START 1 FOR  
SEN. ERPENBACH.  
jre

## Kreye, Joseph

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**From:** Trost, Craig  
**Sent:** Tuesday, February 26, 2008 3:39 PM  
**To:** Kreye, Joseph  
**Subject:** RE: Sales Tax Fairness Act

We're doing it with Senator Erpenbach, but I offered to do the leg work on this one, so feel free to send it to Pocan's office. I'd also like to jacket both bills.

### *Craig Trost*

Office of Representative Mark Pocan  
PO Box 8951  
Madison, WI 53708  
608.266.8570

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**From:** Kreye, Joseph  
**Sent:** Tuesday, February 26, 2008 3:38 PM  
**To:** Trost, Craig  
**Subject:** RE: Sales Tax Fairness Act

Sure. Which Senator should I send it to?

Joe

### *Joseph T. Kreye*

Senior Legislative Attorney  
Legislative Reference Bureau  
(608) 266-2263

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**From:** Trost, Craig  
**Sent:** Tuesday, February 26, 2008 3:36 PM  
**To:** Kreye, Joseph  
**Subject:** Sales Tax Fairness Act

Mr. Kreye,

Can you please have a companion to LRB-13891 drafted for use as a Senate companion?

### *Craig Trost*

Office of Representative Mark Pocan  
PO Box 8951  
Madison, WI 53708  
608.266.8570

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Lstay

2007 BILL

SA ✓

in 2-26-08

regen. cat.

Troby

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

**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.

**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,

**BILL****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.

**SECTION 2. Initial applicability.**

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

14 (END)