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1 **SECTION 259.** 77.54 (56) of the statutes, as created by 2007 Wisconsin Act 20,
2 is amended to read:

3 77.54 (56) (a) The ~~gross receipts~~ sales price from the sale of and the storage,
4 use, or other consumption of a product whose power source is wind energy, direct
5 radiant energy received from the sun, or gas generated from anaerobic digestion of
6 animal manure and other agricultural waste, if the product produces at least 200
7 watts of alternating current or 600 British thermal units per day, except that the
8 exemption under this subsection does not apply to an uninterruptible power source
9 that is designed primarily for computers.

10 (b) Except for the sale of electricity or energy that is exempt from taxation
11 under sub. (30), the ~~gross receipts~~ sales price from the sale of and the storage, use,
12 or other consumption of electricity or energy produced by a product described under
13 par. (a).

14 **SECTION 260.** 77.55 (1) (intro.) of the statutes is amended to read:

15 77.55 (1) (intro.) There ~~are~~ is exempted from the computation of the amount
16 of the sales tax the ~~gross receipts~~ sales price from the sale of any tangible personal
17 property, items or property under s. 77.52 (1) (b) or (c), or services to:

18 **SECTION 261.** 77.55 (2) of the statutes is amended to read:

19 77.55 (2) There ~~are~~ is exempted from the computation of the amount of the sales
20 tax the ~~gross receipts~~ sales price from sales of tangible personal property, and items
21 and property under s. 77.52 (1) (b) and (c), to a common or contract carrier, shipped
22 by the seller via the purchasing carrier under a bill of lading whether the freight is
23 paid in advance, or the shipment is made freight charges collect, to a point outside
24 this state and the property or item is actually transported to the out-of-state
25 destination for use by the carrier in the conduct of its business as a carrier.

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1 **SECTION 262.** 77.55 (2m) of the statutes is amended to read:

2 77.55 (2m) There are ~~are~~ ^{is} exempted from the computation of the amount of sales
3 tax the ~~gross receipts~~ sales price from sales of railroad crossties to a common or
4 contract carrier, shipped wholly or in part by way of the purchasing carrier under a
5 bill of lading, whether the freight is paid in advance or the shipment is made freight
6 charges collect, to a point outside this state if the property is transported to the
7 out-of-state destination for use by the carrier in the conduct of its business as a
8 carrier. Interruption of the shipment for storage, drying, processing or creosoting of
9 the railroad crossties in this state does not invalidate the exemption under this
10 subsection.

11 **SECTION 263.** 77.55 (3) of the statutes is amended to read:

12 77.55 (3) There are ~~are~~ ^{is} exempted from the computation of the amount of the sales
13 tax the ~~gross receipts~~ sales price from sales of tangible personal property, and items
14 and property under s. 77.52 (1) (b) and (c), purchased for use solely outside this state
15 and delivered to a forwarding agent, export packer, or other person engaged in the
16 business of preparing goods for export or arranging for their exportation, and
17 actually delivered to a port outside the continental limits of the United States prior
18 to making any use thereof.

19 **SECTION 264.** 77.56 (1) of the statutes is amended to read:

20 77.56 (1) The storage, use or other consumption in this state of property,
21 including items and property under s. 77.52 (1) (b) and (c), the ~~gross receipts~~ sales
22 price from the sale of which are ~~are~~ ^{is} reported to the department in the measure of the
23 sales tax, is exempted from the use tax.

24 **SECTION 265.** 77.57 of the statutes is amended to read:

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1 **77.57 Liability of purchaser.** If a purchaser certifies in writing to a seller
2 that the property or items or property under s. 77.52 (1) (b) or (c) purchased will be
3 used in a manner or for a purpose entitling the seller to regard the gross receipts sales
4 price from the sale as exempted by this subchapter from the computation of the
5 amount of the sales tax and uses the property or items or property under s. 77.52 (1)
6 (b) or (c) in some other manner or for some other purpose, the purchaser is liable for
7 payment of the sales tax. The tax shall be measured by the sales price of the property
8 or items or property under s. 77.52 (1) (b) or (c) to the purchaser, ~~but if the taxable~~
9 ~~use first occurs more than 6 months after the sale to the purchaser, the purchaser~~
10 ~~may use as the measure of the tax either that sales price or the fair market value of~~
11 ~~the property at the time the taxable use first occurs.~~

12 **SECTION 266.** 77.58 (3) (a) of the statutes is amended to read:

13 77.58 (3) (a) For purposes of the sales tax a return shall be filed by every seller.
14 For purposes of the use tax a return shall be filed by every retailer engaged in
15 business in this state and by every person purchasing tangible personal property,
16 items or property under s. 77.52 (1) (b) or (c), or services, the storage, use, or other
17 consumption of which is subject to the use tax, who has not paid the use tax due to
18 a retailer required to collect the tax. If a qualified subchapter S subsidiary is not
19 regarded as a separate entity under ch. 71, the owner of that subsidiary shall include
20 the information for that subsidiary on the owner's return. Returns shall be signed
21 by the person required to file the return or by a duly authorized agent but need not
22 be verified by oath. If a single-owner entity is disregarded as a separate entity under
23 ch. 71, the owner shall include the information from the entity on the owner's return.

24 **SECTION 267.** 77.58 (3) (b) of the statutes is amended to read:

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1 77.58 (3) (b) ~~For purposes of the sales tax the return shall show the gross~~
2 ~~receipts of the seller during the preceding reporting period. For purposes of the use~~
3 ~~tax, in case of a return filed by a retailer, the return shall show the total sales price~~
4 ~~of the property or taxable services sold, the storage, use or consumption of which~~
5 ~~became subject to the use tax during the preceding reporting period. In case of a sales~~
6 ~~or use tax return filed by a purchaser, the return shall show the total sales price of~~
7 ~~the property and taxable services purchased, the storage, use or consumption of~~
8 ~~which became subject to the use tax during the preceding reporting period. The~~
9 ~~return shall also show the amount of the taxes for the period covered by the return~~
10 ~~and such other information as the department deems necessary for the proper~~
11 ~~administration of this subchapter.~~

12 **SECTION 268.** 77.58 (6) of the statutes is amended to read:

13 77.58 (6) For the purposes of the sales tax gross receipts, the sales price from
14 rentals or leases of tangible personal property or items or property under s. 77.52 (1)
15 (b) or (c) shall be reported and the tax paid in accordance with such rules as the
16 department prescribes.

17 **SECTION 269.** 77.58 (6m) of the statutes is created to read:

18 77.58 (6m) (a) The department may, in cases where it is satisfied that an undue
19 hardship would otherwise result, permit the reporting of a sales price or purchase
20 price on some basis other than the accrual basis.

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

25 **SECTION 270.** 77.58 (9a) of the statutes is created to read:

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1 77.58 (9a) In addition to filing a return as provided in this section, a person
2 described under s. 77.524 (3), (4), or (5) shall provide to the department any
3 information that the department considers necessary for the administration of this
4 subchapter, in the manner prescribed by the department, except that the
5 department may not require that the person provide such information to the
6 department more than once every 180 days.

7 **SECTION 271.** 77.585 of the statutes is created to read:

8 **77.585 Return adjustments.** (1) (a) In this subsection, "bad debt" means the
9 portion of the sales price or purchase price that the seller has reported as taxable
10 under this subchapter and that the seller may claim as a deduction under section 166
11 of the Internal Revenue Code. "Bad debt" does not include financing charges or
12 interest, sales or use taxes imposed on the sales price or purchase price, uncollectible
13 amounts on property or items or property under s. 77.52 (1) (b) or (c) that remain in
14 the seller's possession until the full sales price or purchase price is paid, expenses
15 incurred in attempting to collect any debt, debts sold or assigned to 3rd parties for
16 collection, and repossessed property or items.

17 (b) A seller may claim as a deduction on a return under s. 77.58 the amount of
18 any bad debt that the seller writes off as uncollectible in the seller's books and records
19 and that is eligible to be deducted as a bad debt for federal income tax purposes,
20 regardless of whether the seller is required to file a federal income tax return. A
21 seller who claims a deduction under this paragraph shall claim the deduction on the
22 return under s. 77.58 that is submitted for the period in which the seller writes off
23 the amount of the deduction as uncollectible in the seller's books and records and in
24 which such amount is eligible to be deducted as bad debt for federal income tax
25 purposes. If the seller subsequently collects in whole or in part any bad debt for

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1 which a deduction is claimed under this paragraph, the seller shall include the
2 amount collected in the return filed for the period in which the amount is collected
3 and shall pay the tax with the return.

4 (c) For purposes of computing a bad debt deduction or reporting a payment
5 received on a previously claimed bad debt, any payment made on a debt or on an
6 account is applied first to the price of the property, items or property under s. 77.52
7 (1) (b) or (c), or service sold, and the proportionate share of the sales tax on that
8 property, items or property under s. 77.52 (1) (b) or (c), or service, and then to interest,
9 service charges, and other charges related to the sale.

10 (d) A seller may obtain a refund of the tax collected on any bad debt amount
11 deducted under par. (b) that exceeds the amount of the seller's taxable sales as
12 provided under s. 77.59 (4), except that the period for making a claim as determined
13 under s. 77.59 (4) begins on the date on which the return on which the bad debt could
14 be claimed would have been required to be submitted to the department under s.
15 77.58.

16 (e) If a seller is using a certified service provider, the certified service provider
17 may claim a bad debt deduction under this subsection on the seller's behalf if the
18 seller has not claimed and will not claim the same deduction. A certified service
19 provider who receives a bad debt deduction under this subsection shall credit that
20 deduction to the seller and a certified service provider who receives a refund under
21 this subsection shall submit that refund to the seller.

22 (f) If a bad debt relates to the retail sales of tangible personal property, items
23 or property under s. 77.52 (1) (b) or (c), or taxable services that occurred in this state
24 and in one or more other states, as determined under s. 77.522, the total amount of
25 such bad debt shall be apportioned among the states in which the underlying sales

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1 occurred in a manner prescribed by the department to arrive at the amount of the
2 deduction under par. (b).

3 (2) If a lessor of tangible personal property or items or property under s. 77.52
4 (1) (b) or (c) has reimbursed the vendor for the sales tax on the sale of the property
5 or items by the vendor to the lessor, the tax due from the lessor on the rental receipts
6 may be offset by a credit equal to the tax otherwise due on the rental receipts from
7 the property or items for the reporting period. The credit shall expire when the
8 cumulative rental receipts equal the sales price upon which the vendor paid sales
9 taxes to this state.

10 (3) If a purchaser of tangible personal property or items or property under s.
11 77.52 (1) (b) or (c) has reimbursed the vendor of the property or items for the sales
12 tax on the sale and subsequently, before making any use of the property or items
13 other than retention, demonstration, or display while holding it for sale or rental,
14 makes a taxable sale of the property or items, the tax due on the taxable sale may
15 be offset by the tax reimbursed.

16 (4) A seller may claim a deduction on any part of the sales price or purchase
17 price that the seller refunds in cash or credit as a result of returned property or items
18 or property under s. 77.52 (1) (b) or (c) or adjustments in the sales price or purchase
19 price after the sale has been completed, if the seller has included the refunded price
20 in a prior return made by the seller and has paid the tax on such price, and if the seller
21 has returned to the purchaser in cash or in credit all tax previously paid by the
22 purchaser on the amount of the refund at the time of the purchase. A deduction
23 under this subsection shall be claimed on the return for the period in which the
24 refund is paid.

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1 (5) No reduction in the amount of tax payable by the retailer is allowable in the
2 event property or items or property under s. 77.52 (1) (b) or (c) sold on credit are
3 repossessed except where the entire consideration paid by the purchaser is refunded
4 to the purchaser or where a credit for a worthless account is allowable under sub. (1).

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

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

13 (8) A sale or purchase involving transfer of ownership of property or items or
14 property under s. 77.52 (1) (b) or (c) is completed at the time when possession is
15 transferred by the seller or the seller's agent to the purchaser or the purchaser's
16 agent, except that for purposes of sub. (1) a common carrier or the U.S. postal service
17 shall be considered the agent of the seller, regardless of any f.o.b. point and
18 regardless of the method by which freight or postage is paid.

19 **SECTION 272.** 77.59 (2m) of the statutes is created to read:

20 77.59 (2m) The department may audit, or may authorize others to audit, sellers
21 and certified service providers who are registered with the department pursuant to
22 the agreement, as defined in s. 77.65 (2) (a).

23 **SECTION 273.** 77.59 (5m) of the statutes is amended to read:

24 77.59 (5m) A seller who receives a refund under sub. (4) (a) or (b) of taxes that
25 the seller has collected from buyers, who collects amounts as taxes erroneously from

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1 buyers, but who does not remit such amounts to the state, or who is entitled to a
2 refund under sub. (4) (a) or (b) that is offset under sub. (5), shall submit the taxes and
3 related interest to the buyers from whom the taxes were collected, or to the
4 department if the seller cannot locate the buyers, within 90 days after the date of the
5 refund, after the date of the offset, or after discovering that the seller has collected
6 taxes erroneously from the buyers. If the seller does not submit the taxes and related
7 interest to the department or the buyers within that period, the seller shall submit
8 to the department any part of a refund or taxes that the seller does not submit to a
9 buyer or to the department along with a penalty of 25% of the amount not submitted
10 or, in the case of fraud, a penalty equal to the amount not submitted. A person who
11 collects amounts as taxes erroneously from buyers for a real property construction
12 activity or nontaxable service may reduce the taxes and interest that he or she is
13 required to submit to the buyer or to the department under this subsection for that
14 activity or service by the amount of tax and interest subsequently due and paid on
15 the sale of or the storage, use, or other consumption of tangible personal property or
16 items or property under s. 77.52 (1) (b) or (c) that is are used by the person in that
17 activity or service and transferred to the buyer.

18 **SECTION 274.** 77.59 (9) of the statutes is amended to read:

19 77.59 (9) If any person fails to file a return, the department shall make an
20 estimate of the amount of the ~~gross receipts~~ sales price of the ~~person~~ person's sales,
21 or, as the case may be, of the amount of the total sales purchase price of tangible
22 personal property, items or property under s. 77.52 (1) (b) or (c), or taxable service
23 sold or purchased by the person, the sale by or the storage, use, or other consumption
24 of which in this state is subject to sales or use tax. The estimate shall be made for
25 the period in respect to which the person failed to make a return and shall be based

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1 upon any information which is in the department's possession or may come into its
2 possession. Upon the basis of this estimate the department shall compute and
3 determine the amount required to be paid to the state, adding to the sum thus arrived
4 at a penalty equal to 25% thereof. One or more such determinations may be made
5 for one or for more than one period. When a business is discontinued a determination
6 may be made at any time thereafter, within the periods specified in sub. (3), as to
7 liability arising out of that business.

8 **SECTION 275.** 77.59 (9n) of the statutes is created to read:

9 77.59 (9n) (a) Notwithstanding s. 73.03 (47), no seller or certified service
10 provider is liable for tax, interest, or penalties imposed on a transaction under this
11 subchapter in the circumstances covered under sections 306, 328, and 502 of the
12 agreement, as defined in s. 77.65 (2) (a).

13 (b) A purchaser is not liable for the tax, interest, or penalties imposed on a
14 transaction under this subchapter in the circumstances covered by section 331 of the
15 agreement, as defined in s. 77.65 (2) (a).

16 **SECTION 276.** 77.59 (9p) (b) of the statutes is created to read:

17 77.59 (9p) (b) If a customer purchases a service that is not subject to 4 USC 116
18 to 126, as amended by P.L. 106-252, tangible personal property, or items or property
19 under s. 77.52 (1) (b) or (c), and if the customer believes that the amount of the tax
20 assessed for the sale of the service, property, or items, under this subchapter is
21 erroneous, the customer may request that the seller correct the alleged error by
22 sending a written notice to the seller. The notice shall include a description of the
23 alleged error and any other information that the seller reasonably requires to process
24 the request. Within 60 days from the date that a seller receives a request under this
25 paragraph, the seller shall review its records to determine the validity of the

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1 customer's claim. If the review indicates that there is no error as alleged, the seller
2 shall explain the findings of the review in writing to the customer. If the review
3 indicates that there is an error as alleged, the seller shall correct the error and shall
4 refund the amount of any tax collected erroneously, along with the related interest,
5 as a result of the error from the customer, consistent with s. 77.59 (4). A customer
6 may take no other action against the seller, or commence any action against the
7 seller, to correct an alleged error in the amount of the tax assessed under this
8 subchapter on a service that is not subject to 4 USC 116 to 126, as amended by P.L.
9 106-252, tangible personal property, or items or property under s. 77.52 (1) (b) or (c)
10 unless the customer has exhausted his or her remedies under this paragraph.

11 **SECTION 277.** 77.59 (9r) of the statutes is created to read:

12 77.59 (9r) With regard to a purchaser's request for a refund under this section,
13 a seller is presumed to have reasonable business practices if the seller uses a certified
14 service provider, a certified automated system, as defined in s. 77.524 (1) (am), or a
15 proprietary system certified by the department to collect the taxes imposed under
16 this subchapter and if the seller has remitted to the department all taxes collected
17 under this subchapter, less any deductions, credits, or allowances.

18 **SECTION 278.** 77.60 (13) of the statutes is created to read:

19 77.60 (13) A person who uses any of the following documents in a manner that
20 is prohibited by or inconsistent with this subchapter, or provides incorrect
21 information to a seller or certified service provider related to the use of such
22 documents or regarding an exemption to the taxes imposed under this subchapter,
23 shall pay a penalty of \$250 for each invoice or bill of sale related to the prohibited or
24 inconsistent use or incorrect information:

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

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

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

3 **SECTION 279.** 77.61 (1) (b) of the statutes is amended to read:

4 77.61 (1) (b) In the case of ~~a motor vehicle~~ motor vehicles, boats, snowmobiles,
5 recreational vehicles, as defined in s. 340.01 (48r), trailers, semitrailers, all-terrain
6 vehicles, or aircraft purchased from a licensed ~~Wisconsin motor vehicle dealer~~
7 retailer, the registrant shall present proof that the tax has been paid to such ~~dealer~~
8 retailer.

9 **SECTION 280.** 77.61 (1) (c) of the statutes, as affected by 2007 Wisconsin Act 11,
10 is amended to read:

11 77.61 (1) (c) In the case of motor vehicles, boats, snowmobiles, recreational
12 vehicles, as defined in s. 340.01 (48r), trailers, semitrailers, all-terrain vehicles, or
13 aircraft registered or titled, or required to be registered or titled, in this state
14 purchased from persons who are not ~~Wisconsin boat, trailer, or semitrailer dealers,~~
15 ~~licensed Wisconsin aircraft, motor vehicle, or recreational vehicle, as defined in s.~~
16 ~~340.01 (48r), dealers or registered Wisconsin snowmobile or all-terrain vehicle~~
17 ~~dealers~~ retailers, the purchaser shall file a sales tax return and pay the tax prior to
18 registering or titling the motor vehicle, boat, snowmobile, recreational vehicle, as
19 defined in s. 340.01 (48r), semitrailer, all-terrain vehicle, or aircraft in this state.

20 **SECTION 281.** 77.61 (2) of the statutes is renumbered 77.61 (2) (intro.) and
21 amended to read:

22 77.61 (2) (intro.) In order to protect the revenue of the state:

23 (a) Except as provided in par. (b), the department may require any person who
24 is or will be liable to it for the tax imposed by this subchapter to place with it, before
25 or after a permit is issued, the security, not in excess of \$15,000, that the department

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1 determines. In determining the amount of security to require under this subsection,
2 the department may consider the person's payment of other taxes administered by
3 the department and any other relevant facts. If any taxpayer fails or refuses to place
4 that security, the department may refuse or revoke the permit. If any taxpayer is
5 delinquent in the payment of the taxes imposed by this subchapter, the department
6 may, upon 10 days' notice, recover the taxes, interest, costs and penalties from the
7 security placed with the department by the taxpayer in the following order: costs,
8 penalties, delinquent interest, delinquent tax. No interest may be paid or allowed
9 by the state to any person for the deposit of security. Any security deposited under
10 this subsection shall be returned to the taxpayer if the taxpayer has, for 24
11 consecutive months, complied with all the requirements of this subchapter.

12 **SECTION 282.** 77.61 (2) (b) of the statutes is created to read:

13 77.61 (2) (b) A certified service provider who has contracted with a seller, and
14 filed an application, to collect and remit sales and use taxes imposed under this
15 subchapter on behalf of the seller shall submit a surety bond to the department to
16 guarantee the payment of sales and use taxes, including any penalty and interest on
17 such payment. The department shall approve the form and contents of a bond
18 submitted under this paragraph and shall determine the amount of such bond. The
19 surety bond shall be submitted to the department within 60 days after the date on
20 which the department notifies the certified service provider that the certified service
21 provider is registered to collect sales and use taxes imposed under this subchapter.
22 If the department determines, with regards to any one certified service provider, that
23 no bond is necessary to protect the tax revenues of this state, the secretary of revenue
24 or the secretary's designee may waive the requirements under this paragraph with
25 regard to that certified service provider. Any bond submitted under this paragraph

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1 shall remain in force until the secretary of revenue or the secretary's designee
2 releases the liability under the bond.

3 **SECTION 283.** 77.61 (3) of the statutes is repealed.

4 **SECTION 284.** 77.61 (3m) of the statutes is created to read:

5 77.61 (3m) A retailer shall use a straight mathematical computation to
6 determine the amount of the tax that the retailer may collect from the retailer's
7 customers. The retailer shall calculate the tax amount by combining the applicable
8 tax rates under this subchapter and subch. V and multiplying the combined tax rate
9 by the sales price or purchase price of each item or invoice, as appropriate. The
10 retailer shall calculate the tax amount to the 3rd decimal place, disregard tax
11 amounts of less than 0.5 cent, and consider tax amounts of at least 0.5 cent but less
12 than 1 cent to be an additional cent. The use of a straight mathematical computation,
13 as provided in this subsection, shall not relieve the retailer from liability for payment
14 of the full amount of the tax levied under this subchapter.

15 **SECTION 285.** 77.61 (4) (a) of the statutes is amended to read:

16 77.61 (4) (a) Every seller and retailer and every person storing, using or
17 otherwise consuming in this state tangible personal property, items or property
18 under s. 77.52 (1) (b) or (c), or taxable services purchased from a retailer shall keep
19 such records, receipts, invoices, and other pertinent papers and records, including
20 machine-readable records, in such form as the department requires. The
21 department may, after giving notice, require any person to keep whatever records are
22 needed for the department to compute the sales or use taxes the person should pay.
23 Thereafter, the department shall add to any taxes assessed on the basis of
24 information not contained in the records required a penalty of 25% of the amount of
25 the tax so assessed in addition to all other penalties under this chapter.

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1 **SECTION 286.** 77.61 (4) (c) of the statutes is amended to read:

2 77.61 (4) (c) For reporting the sales tax and collecting and reporting the use tax
3 imposed on the retailer under s. 77.53 (3) and the accounting connected with it,
4 retailers, not including certified service providers that receive compensation under
5 s. 73.03 (61) (h), may deduct 0.5% of those taxes payable or \$10 for that reporting
6 period required under s. 77.58 (1), whichever is greater, but not more than the
7 amount of the sales taxes or use taxes that is payable under ss. 77.52 (1) and 77.53
8 (3) for that reporting period required under s. 77.58 (1), as administration expenses
9 if the payment of the taxes is not delinquent. For purposes of calculating the
10 retailer's discount under this paragraph, the taxes on retail sales reported by
11 retailers under subch. V, including taxes collected and remitted as required under
12 s. 77.785, shall be included if the payment of those taxes is not delinquent.

13 **SECTION 287.** 77.61 (5m) of the statutes is created to read:

14 77.61 (5m) (a) In this subsection, "personally identifiable information" means
15 any information that identifies a person.

16 (b) A certified service provider may use personally identifiable information as
17 necessary only for the administration of its system to perform a seller's sales and use
18 tax functions and shall provide consumers clear and conspicuous notice of its practice
19 regarding such information, including what information it collects, how it collects
20 the information, how it uses the information, how long, if at all, it retains the
21 information, and under what circumstances it discloses the information to states
22 participating in the agreement, as defined in 77.65 (2) (a).

23 (c) A certified service provider may collect, use, and retain personally
24 identifiable information only to verify exemption claims, to investigate fraud, and to
25 ensure its system's reliability.

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

4 (e) For purposes of this subchapter, the state shall provide to consumers public
5 notice of the state's practices related to collecting, using, and retaining personally
6 identifiable information.

7 (f) The state shall not retain personally identifiable information obtained for
8 purposes of administering this subchapter unless the state is otherwise required to
9 retain the information by law or as provided under the agreement, as defined in s.
10 77.65 (2) (a).

11 (g) For purposes of this subchapter, the state shall provide an individual
12 reasonable access to that individual's personally identifiable information and the
13 right to correct any inaccurately recorded information.

14 (h) If any person, other than another state that is a signatory to the agreement,
15 as defined in s. 77.65 (2) (a), or a person authorized under state law to access the
16 information, requests access to an individual's personally identifiable information,
17 the state shall make a reasonable and timely effort to notify the individual of the
18 request.

19 **SECTION 288.** 77.61 (11) of the statutes is amended to read:

20 77.61 (11) Any city, village or town clerk or other official whose duty it is to issue
21 licenses or permits to engage in a business involving the sale at retail of tangible
22 personal property or items or property under s. 77.52 (1) (b) or (c) subject to tax under
23 this subchapter, or the furnishing of services so subject to tax, shall, before issuing
24 such license or permit, require proof that the person to whom such license or permit
25 is to be issued is the holder of a seller's permit or is registered to collect, report, and

as required by

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1 remit use tax under this subchapter or has been informed by an employee of the
2 department that the department will issue a seller's permit to that person or register
3 that person to collect, report, and remit use tax.

4 **SECTION 289.** 77.61 (16) of the statutes is created to read:

5 77.61 (16) Any person who remits taxes and files returns under this subchapter
6 may designate an agent, as defined in s. 77.524 (1) (ag), to remit such taxes and file
7 such returns with the department in a manner prescribed by the department.

8 **SECTION 290.** 77.61 (17) of the statutes is created to read:

9 77.61 (17) With regard to services subject to the tax under s. 77.52 (2) or the
10 lease, rental, or license of tangible personal property and property and items
11 specified under s. 77.52 (1) (b) and (c), an increase in the tax rate applies to the first
12 billing period beginning on or after the rate increase's effective date and a decrease
13 in the tax rate applies to bills that are rendered on or after the rate decrease's
14 effective date.

15 **SECTION 291.** 77.63 of the statutes, as affected by 2007 Wisconsin Act 20, is
16 repealed and recreated to read:

17 **77.63 Collection compensation.** The following persons may retain a portion
18 of sales and use taxes collected on retail sales under this subchapter and subch. V
19 in an amount determined by the department and by contracts that the department
20 enters into jointly with other states as a member state of the streamlined sales tax
21 governing board 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).

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1 **(3)** A seller that sells tangible personal property, items or property under s.
2 77.52 (1) (b) or (c), or taxable services in at least 5 states that are signatories to the
3 agreement, as defined in s. 77.65 (2) (a); that has total annual sales revenue of at
4 least \$500,000,000; that has a proprietary system that calculates the amount of tax
5 owed to each taxing jurisdiction in which the seller sells tangible personal property,
6 items or property under s. 77.52 (1) (b) or (c), or taxable services; and that has entered
7 into a performance agreement with the states that are signatories to the agreement,
8 as defined in s. 77.65 (2) (a). For purposes of this subsection, "seller" includes an
9 affiliated group of sellers using the same proprietary system to calculate the amount
10 of tax owed in each taxing jurisdiction in which the sellers sell tangible personal
11 property, items or property under s. 77.52 (1) (b) or (c), or taxable services.

12 **SECTION 292.** 77.65 (2) (a) of the statutes is amended to read:

13 77.65 (2) (a) "Agreement" means the streamlined sales and use tax agreement,
14 including amendments to the agreement.

15 **SECTION 293.** 77.65 (2) (c) of the statutes is repealed.

16 **SECTION 294.** 77.65 (2) (e) of the statutes is amended to read:

17 77.65 (2) (e) "Seller" means any person who sells, leases, or rents tangible
18 personal property, items or property under s. 77.52 (1) (b) or (c), or services.

19 **SECTION 295.** 77.65 (2) (f) of the statutes is amended to read:

20 77.65 (2) (f) "State" means any state of the United States ~~and~~, the District of
21 Columbia, and the Commonwealth of Puerto Rico.

22 **SECTION 296.** 77.65 (4) (fm) of the statutes is created to read:

23 77.65 (4) (fm) Provide that a seller who registers with the central electronic
24 registration system under par. (f) may cancel the registration at any time, as
25 provided under uniform procedures adopted by the governing board of the states that

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1 are signatories to the agreement, but is required to remit any Wisconsin taxes
2 collected pursuant to the agreement to the department.

3 **SECTION 297.** 77.66 of the statutes is amended to read:

4 **77.66 Certification for collection of sales and use tax.** The secretary of
5 revenue shall determine and periodically certify to the secretary of administration
6 the names of persons, and affiliates, as defined in s. 16.70 (1b), of persons, who make
7 sales of tangible personal property, items or property under s. 77.52 (1) (b) and (c),
8 and taxable services that are subject to the taxes imposed under this subchapter but
9 who are not registered to collect and remit such taxes to the department or, if
10 registered, do not collect and remit such taxes.

11 **SECTION 298.** 77.67 of the statutes is created to read:

12 **77.67 Amnesty for new registrants. (1)** A seller is not liable for uncollected
13 and unpaid taxes, including penalties and interest, imposed under this subchapter
14 and subch. V on sales made to purchasers in this state before the seller registers
15 under par. (a), if all of the following apply:

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

20 (b) The seller registers under par. (a) no later than 365 days after the effective
21 date of this state's participation in the agreement under s. 77.65 (2) (a), as
22 determined by the department.

23 (c) The seller was not registered to collect and remit the taxes imposed under
24 this subchapter and subch. V during the 365 consecutive days immediately before

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1 the effective date of this state's participation in the agreement under s. 77.65 (2) (a),
2 as determined by the department.

3 (d) The seller has not received a notice of the commencement of an audit from
4 the department or, if the seller has received a notice of the commencement of an audit
5 from the department, the audit has been fully resolved, including any related
6 administrative and judicial processes, at the time that the seller registers under par.
7 (a).

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

10 (f) The seller collects and remits the taxes imposed under this subchapter and
11 subch. V on sales to purchasers in this state for at least 3 consecutive years after the
12 date on which the seller's collection obligation begins.

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

15 **SECTION 299.** 77.70 of the statutes is amended to read:

16 **77.70 Adoption by county ordinance.** Any county desiring to impose county
17 sales and use taxes under this subchapter may do so by the adoption of an ordinance,
18 stating its purpose and referring to this subchapter. The county sales and use taxes
19 may be imposed only for the purpose of directly reducing the property tax levy and
20 only in their entirety as provided in this subchapter. That ordinance shall be
21 effective on the first day of January, the first day of April, the first day of July or the
22 first day of October. A certified copy of that ordinance shall be delivered to the
23 secretary of revenue at least 120 days prior to its effective date. The repeal of any
24 such ordinance shall be effective on December 31. A certified copy of a repeal

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1 ordinance shall be delivered to the secretary of revenue at least 60 120 days before
2 the effective date of the repeal.

3 **SECTION 300.** 77.705 of the statutes is amended to read:

4 **77.705 Adoption by resolution; baseball park district.** A local
5 professional baseball park district created under subch. III of ch. 229, by resolution
6 under s. 229.68 (15), may impose a sales tax and a use tax under this subchapter at
7 a rate of no more than 0.1% of the ~~gross receipts or sales price~~ or purchase price.
8 Those taxes may be imposed only in their entirety. The resolution shall be effective
9 on the first day of the first month January 1, April 1, July 1, or October 1 that begins
10 at least 30 120 days after the adoption of the resolution. Any moneys transferred
11 from the appropriation account under s. 20.566 (1) (gd) to the appropriation account
12 under s. 20.835 (4) (gb) shall be used exclusively to retire the district's debt.

13 **SECTION 301.** 77.706 of the statutes is amended to read:

14 **77.706 Adoption by resolution; football stadium district.** A local
15 professional football stadium district created under subch. IV of ch. 229, by
16 resolution under s. 229.824 (15), may impose a sales tax and a use tax under this
17 subchapter at a rate of 0.5% of the ~~gross receipts or sales price~~ or purchase price.
18 Those taxes may be imposed only in their entirety. The imposition of the taxes under
19 this section shall be effective on the first day of the first month January 1, April 1,
20 July 1, or October 1 that begins at least 30 120 days after the certification of the
21 approval of the resolution by the electors in the district's jurisdiction under s. 229.824
22 (15). Any moneys transferred from the appropriation account under s. 20.566 (1) (ge)
23 to the appropriation account under s. 20.835 (4) (ge) shall be used exclusively to retire
24 the district's debt.

25 **SECTION 302.** 77.707 (1) of the statutes is amended to read:

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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 303.** 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 304.** 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 the property and items specified under s. 77.52 (1) (b) and (c),
21 and for the privilege of selling, licensing, performing or furnishing services a sales
22 tax is imposed upon retailers at the rate of 0.5% in the case of a county tax or at the
23 rate under s. 77.705 or 77.706 in the case of a special district tax of the gross receipts
24 sales price from the sale, licensing, lease or rental of tangible personal property, and
25 the property and items specified under s. 77.52 (1) (b) and (c), except property taxed

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1 under sub. (4), sold, licensed, leased or rented at retail in the county or special district
2 or from selling, licensing, performing or furnishing services described under s. 77.52
3 (2) in the county or special district.

4 **SECTION 305.** 77.71 (2) of the statutes is amended to read:

5 77.71 (2) An excise tax is imposed at the rate of 0.5% in the case of a county tax
6 or at the rate under s. 77.705 or 77.706 in the case of a special district tax of the sales
7 purchase price upon every person storing, using or otherwise consuming in the
8 county or special district tangible personal property, property and items specified
9 under s. 77.52 (1) (b) and (c), or services if the property, item, or service is subject to
10 the state use tax under s. 77.53, except that a receipt indicating that the tax under
11 sub. (1), (3) or (4) has been paid relieves the buyer of liability for the tax under this
12 subsection and except that if the buyer has paid a similar local tax in another state
13 on a purchase of the same property, item, or services that tax shall be credited against
14 the tax under this subsection and except that for motor vehicles that are used for a
15 purpose in addition to retention, demonstration or display while held for sale in the
16 regular course of business by a dealer the tax under this subsection is imposed not
17 on the sales purchase price but on the amount under s. 77.53 (1m).

18 **SECTION 306.** 77.71 (3) of the statutes is amended to read:

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

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1 case of a special district tax in this state on that property, or has paid a similar local
2 sales tax in another state on a purchase of the same property, that tax shall be
3 credited against the tax under this subsection.

4 **SECTION 307.** 77.71 (4) of the statutes, as affected by 2007 Wisconsin Act 11,
5 is amended to read:

6 77.71 (4) An excise tax is imposed at the rate of 0.5 percent in the case of a
7 county tax or at the rate under s. 77.705 or 77.706 in the case of a special district tax
8 of the sales purchase price upon every person storing, using or otherwise consuming
9 a motor vehicle, boat, ~~snowmobile~~, recreational vehicle, as defined in s. 340.01 (48r),
10 trailer, semitrailer, ~~all-terrain vehicle~~ or aircraft, if that property must be registered
11 or titled with this state and if that property is to be customarily kept in a county that
12 has in effect an ordinance under s. 77.70 or in a special district that has in effect a
13 resolution under s. 77.705 or 77.706, except that if the buyer has paid a similar local
14 sales tax in another state on a purchase of the same property that tax shall be
15 credited against the tax under this subsection.

16 **SECTION 308.** 77.72 (title) of the statutes is repealed.

17 **SECTION 309.** 77.72 (1) of the statutes is renumbered 77.72 and amended to
18 read:

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

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1 specified under s. 77.52 (1) (b) and (c), and taxable services occur as provided in s.
2 77.522.

3 **SECTION 310.** 77.72 (2) and (3) of the statutes are repealed.

4 **SECTION 311.** 77.73 (2) of the statutes is amended to read:

5 77.73 (2) Counties and special districts do not have jurisdiction to impose the
6 tax under s. 77.71 (2) in regard to items and property under s. 77.52 (1) (b) and (c)
7 and tangible personal property, except snowmobiles, trailers, semitrailers, and
8 all-terrain vehicles, purchased in a sale that is consummated in another county or
9 special district in this state that does not have in effect an ordinance or resolution
10 imposing the taxes under this subchapter and later brought by the buyer into the
11 county or special district that has imposed a tax under s. 77.71 (2).

12 **SECTION 312.** 77.73 (3) of the statutes is created to read:

13 77.73 (3) Counties and special districts have jurisdiction to impose the taxes
14 under this subchapter on retailers who file an application under s. 77.52 (7) or who
15 register under s. 77.53 (9) or (9m), regardless of whether such retailers are engaged
16 in business in the county or special district, as provided in s. 77.51 (13g). A retailer
17 who files an application under s. 77.52 (7) or who registers under s. 77.53 (9) or (9m)
18 shall collect, report, and remit to the department the taxes imposed under this
19 subchapter for all counties and special districts that have an ordinance or resolution
20 imposing the taxes under this subchapter.

21 **SECTION 313.** 77.75 of the statutes is amended to read:

22 **77.75 Reports.** Every person subject to county or special district sales and use
23 taxes shall, for each reporting period, record that person's sales made in the county
24 or special district that has imposed those taxes separately from sales made
25 elsewhere in this state and file a report of the measure of the county or special district

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1 ~~sales and use taxes and the tax due thereon separately as prescribed by the~~
2 department of revenue.

3 **SECTION 314.** 77.77 (1) of the statutes is renumbered 77.77 (1) (a) and amended
4 to read:

5 77.77 (1) (a) The ~~gross receipts~~ sales price from services subject to the tax under
6 s. 77.52 (2) ~~are not~~ or the lease, rental, or license of tangible personal property, and
7 property and items specified under s. 77.52 (1) (b) and (c), is subject to the taxes under
8 this subchapter, and the incremental amount of tax caused by a rate increase
9 applicable to those services, leases, rentals, or licenses is ~~not~~ due, if those services
10 ~~are billed to the customer and paid for before~~ beginning with the first billing period
11 starting on or after the effective date of the county ordinance, special district
12 resolution, or rate increase, regardless of whether the service is furnished or the
13 property or item is leased, rented, or licensed to the customer before or after that
14 date.

15 **SECTION 315.** 77.77 (1) (b) of the statutes is created to read:

16 77.77 (1) (b) The sales price from services subject to the tax under s. 77.52 (2)
17 or the lease, rental, or license of tangible personal property, and property and items
18 specified under s. 77.52 (1) (b) and (c), is not subject to the taxes under this
19 subchapter, and a decrease in the tax rate imposed under this subchapter on those
20 services first applies, beginning with bills rendered on or after the effective date of
21 the repeal or sunset of a county ordinance or special district resolution imposing the
22 tax or other rate decrease, regardless of whether the service is furnished or the
23 property or item is leased, rented, or licensed to the customer before or after that
24 date.

25 **SECTION 316.** 77.77 (2) of the statutes is repealed.

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1 **SECTION 317.** 77.785 (1) of the statutes is amended to read:

2 77.785 (1) All retailers shall collect and report the taxes under this subchapter
3 on the ~~gross receipts~~ sales price from leases and rentals of property or items and
4 property under s. 77.52 (1) (b) and (c) under s. 77.71 (4).

5 **SECTION 318.** 77.785 (2) of the statutes, as affected by 2007 Wisconsin Act 11,
6 is amended to read:

7 77.785 (2) Prior to registration or titling, a retailer of a boat, all-terrain vehicle,
8 trailer and semi-trailer dealers and licensed aircraft, motor vehicle, manufactured
9 home, as defined in s. 101.91 (2), or recreational vehicle, as defined in s. 340.01 (48r),
10 and snowmobile dealers shall collect the taxes under this subchapter on sales of
11 items under s. 77.71 (4). The ~~dealer~~ retailer shall remit those taxes to the
12 department of revenue along with payments of the taxes under subch. III.

13 **SECTION 319.** 77.98 of the statutes is amended to read:

14 **77.98 Imposition.** A local exposition district under subch. II of ch. 229 may
15 impose a tax on the retail sale, except sales for resale, within the district's
16 jurisdiction under s. 229.43 of ~~products that are subject to a tax under s. 77.54 (20)~~
17 (e) 1. to 3. and not candy, as defined in s. 77.51 (1fm), prepared food, as defined in s.
18 77.51 (10m), and soft drinks, as defined in s. 77.51 (17w), unless exempt from the
19 sales tax under s. 77.54 (1), (4), (7) (a), (7m), (9), (9a) or (20) (e) 5., (20n) (b) and (c),
20 and (20r).

21 **SECTION 320.** 77.981 of the statutes is amended to read:

22 **77.981 Rate.** The tax under s. 77.98 is imposed on the sale of taxable products
23 at the rate of 0.25% of the ~~gross receipts~~ sales price, except that the district, by a vote
24 of a majority of the authorized members of its board of directors, may impose the tax
25 at the rate of 0.5% of the ~~gross receipts~~ sales price. A majority of the authorized

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1 members of the district's board may vote that, if the balance in a special debt service
2 reserve fund of the district is less than the requirement under s. 229.50 (5), the tax
3 rate under this subchapter is 0.5%. The 0.5% rate shall be effective on the next
4 January 1, April 1, July 1 or October 1, and this tax is irrevocable if any bonds issued
5 by the district and secured by the special debt service reserve fund are outstanding.

6 **SECTION 321.** 77.982 (2) of the statutes, as affected by 2007 Wisconsin Act 20,
7 is repealed and recreated to read:

8 77.982 (2) Sections 77.51 (12m), (14), (14g), (15a), and (15b), 77.52 (1b), (3), (4),
9 (13), (14), (18), and (19), 77.58 (1) to (5), (6m), and (7), 77.585, 77.59, 77.60, 77.61 (2),
10 (3m), (5), (8), (9), and (12) to (15), and 77.62, as they apply to the taxes under subch.
11 III, apply to the tax under this subchapter. Section 77.73, as it applies to the taxes
12 under subch. V, applies to the tax under this subchapter.

13 **SECTION 322.** 77.99 of the statutes is amended to read:

14 **77.99 Imposition.** A local exposition district under subch. II of ch. 229 may
15 impose a tax at the rate of 3% of the ~~gross receipts~~ sales price on the rental, but not
16 for rental and not for rental as a service or repair replacement vehicle, within the
17 district's jurisdiction under s. 229.43, of Type 1 automobiles, as defined in s. 340.01
18 (4) (a), by establishments primarily engaged in short-term rental of passenger cars
19 without drivers, for a period of 30 days or less, unless the sale is exempt from the sales
20 tax under s. 77.54 (1), (4), (7) (a), (7m), (9) or (9a). If the state makes a payment under
21 s. 229.50 (7) to a district's special debt service reserve fund, a majority of the district's
22 authorized board of directors may vote to increase the tax rate under this subchapter
23 to 4%. A resolution to adopt the taxes imposed under this section, or an increase in
24 the tax rate, shall be effective on the first January 1, April 1, July 1, or October 1
25 following the adoption of the resolution or tax increase.

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1 **SECTION 323.** 77.991 (2) of the statutes, as affected by 2007 Wisconsin Act 20,
2 is repealed and recreated to read:

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

9 **SECTION 324.** 77.994 (1) (intro.) of the statutes is amended to read:

10 77.994 (1) (intro.) Except as provided in sub. (2), a municipality or a county all
11 of which is included in a premier resort area under s. 66.1113 may, by ordinance,
12 impose a tax at a rate of 0.5% of the gross receipts sales price from the sale, license,
13 lease, or rental in the municipality or county of goods or services that are taxable
14 under subch. III made by businesses that are classified in the standard industrial
15 classification manual, 1987 edition, published by the U.S. office of management and
16 budget, under the following industry numbers:

17 **SECTION 325.** 77.9941 (4) of the statutes is amended to read:

18 77.9941 (4) Sections 77.72 (1), (2) (a) and (3) (a), 77.73, 77.74, 77.75, 77.76 (1),
19 (2), and (4), 77.77 (1) and (2), 77.785 (1), and 77.79, as they apply to the taxes under
20 subch. V, apply to the tax under this subchapter.

21 **SECTION 326.** 77.995 (2) of the statutes, as affected by 2007 Wisconsin Act 11,
22 is amended to read:

23 77.995 (2) There is imposed a fee at the rate of 5 percent of the gross receipts
24 sales price on the rental, but not for rerelease and not for rental as a service or repair
25 replacement vehicle of Type 1 automobiles, as defined in s. 340.01 (4) (a); of

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1 recreational vehicles, as defined in s. 340.01 (48r); of motor homes, as defined in s.
2 340.01 (33m); and of camping trailers, as defined in s. 340.01 (6m) by establishments
3 primarily engaged in short-term rental of vehicles without drivers, for a period of 30
4 days or less, unless the sale is exempt from the sales tax under s. 77.54 (1), (4), (7)
5 (a), (7m) or (9a). There is also imposed a fee at the rate of 5 percent of the gross
6 receipts sales price on the rental of limousines.

7 **SECTION 327.** 77.9951 (2) of the statutes, as affected by 2007 Wisconsin Act 20,

8 is repealed and recreated to read:

9 77.9951 (2) Sections 77.51 (12m), (14), (14g), (15a), and (15b), 77.52 (1b), (3),
10 (4), (13), (14), (18), and (19), 77.58 (1) to (5), (6m), and (7), 77.585, 77.59, 77.60, 77.61
11 (2), (3m), (5), (8), (9), and (12) to (15), and 77.62, as they apply to the taxes under
12 subch. III, apply to the fee under this subchapter. The renter shall collect the fee
13 under this subchapter from the person to whom the vehicle is rented.

14 **SECTION 328.** 77.996 (6) of the statutes is amended to read:

15 77.996 (6) "Gross receipts" has the meaning given in s. 77.51 (4) (a), (b) 1. and
16 5., (c) 1. to 4., and (d) means the sales price, as defined in s. 77.51 (15b), of tangible
17 personal property and taxable services sold by a dry cleaning facility. "Gross
18 receipts" does not include the license fee imposed under s. 77.9961 (1m) that is passed
19 on to customers.

20 **SECTION 329.** 77.9971 of the statutes is amended to read:

21 **77.9971 Imposition.** A regional transit authority under s. 59.58 (6) may
22 impose a fee at a rate not to exceed \$2 \$15 for each transaction in the region, as
23 defined in s. 59.58 (6) (a) 2., on the rental, but not for rental and not for rental as
24 a service or repair replacement vehicle, of Type 1 automobiles, as defined in s. 340.01
25 (4) (a), by establishments primarily engaged in short-term rental of passenger cars

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1 without drivers, for a period of 30 days or less, unless the sale is exempt from the sales
2 tax under s. 77.54 (1), (4), (7) (a), (7m), (9), or (9a). The fee imposed under this
3 subchapter shall be effective on the first day of the first month that begins at least
4 90 days after the governing body of the regional transit authority approves the
5 imposition of the fee and notifies the department of revenue. The governing body
6 shall notify the department of a repeal of the fee imposed under this subchapter at
7 least 60 days before the effective date of the repeal.

8 **SECTION 330.** 77.9972 (2) of the statutes, as affected by 2007 Wisconsin Act 20,
9 is repealed and recreated to read:

10 77.9972 (2) Sections 77.51 (12m), (14), (14g), (15a), and (15b), 77.52 (1b), (3),
11 (4), (13), (14), (18), and (19), 77.58 (1) to (5), (6m), and (7), 77.585, 77.59, 77.60, 77.61
12 (2), (3m), (5), (8), (9), and (12) to (15), and 77.62, as they apply to the taxes under
13 subch. III, apply to the fee under this subchapter. Section 77.73, as it applies to the
14 taxes under subch. V, applies to the fee under this subchapter. The renter shall
15 collect the fee under this subchapter from the person to whom the passenger car is
16 rented.

17 **SECTION 331.** 86.195 (3) (b) 3. of the statutes is amended to read:

18 86.195 (3) (b) 3. Fifty percent of the gross receipts sales price, as defined in s.
19 77.51 (15b), of the business ^{is} are from meal, food, the sale of food product and beverage
20 sales and food ingredients, as defined in s. 77.51 (3t), that are taxable under s. 77.54
21 (20) (e) subch. III of ch. 77; and

22 **SECTION 332.** 218.0171 (2) (cq) of the statutes is amended to read:

23 218.0171 (2) (cq) Upon payment of a refund to a consumer under par. (b) 2. b.,
24 the manufacturer shall provide to the consumer a written statement that specifies
25 the trade-in amount previously applied under s. 77.51 (4) (b) 3. or 3m. or (15) (b) 4.

BILL**SECTION 332**

1 or ~~4m.~~ [✓] (12m) [✓] (b) [✓] 5. or 6. or (15b) [✓] (b) [✓] 5. or 6. toward the sales price of the motor vehicle
2 having the nonconformity and the date on which the manufacturer provided the
3 refund.

4 **SECTION 333.** 229.68 (15) of the statutes is amended to read:

5 229.68 (15) Impose, by the adoption of a resolution, the taxes under subch. V
6 of ch. 77. A district may not levy any taxes that are not expressly authorized under
7 subch. V of ch. 77 and that do not receive the affirmative vote of a supermajority of
8 the district board. If a district adopts a resolution which imposes taxes, it shall
9 deliver a certified copy of the resolution to the secretary of revenue at least ~~30~~ ¹²⁰
10 days before its effective date.

11 **SECTION 334.** 229.824 (15) of the statutes is amended to read:

12 229.824 (15) Impose, by the adoption of a resolution, the taxes under subch. V
13 of ch. 77, except that the taxes imposed by the resolution may not take effect until
14 the resolution is approved by a majority of the electors in the district's jurisdiction
15 voting on the resolution at a referendum, to be held at the first spring primary or
16 September primary following by at least 45 days the date of adoption of the
17 resolution. Two questions shall appear on the ballot. The first question shall be:
18 "Shall a sales tax and a use tax be imposed at the rate of 0.5% in County for
19 purposes related to football stadium facilities in the Professional Football
20 Stadium District?" The 2nd question shall be: "Shall excess revenues from the 0.5%
21 sales tax and use tax be permitted to be used for property tax relief purposes in
22 County?" Approval of the first question constitutes approval of the resolution of the
23 district board. Approval of the 2nd question is not effective unless the first question
24 is approved. The clerk of the district shall publish the notices required under s. 10.06
25 (4) (c), (f) and (i) for any referendum held under this subsection. Notwithstanding

BILL

1 s. 10.06 (4) (c), the type A notice under s. 10.01 (2) (a) relating to the referendum is
 2 valid even if given and published late as long as it is given and published prior to the
 3 election as early as practicable. A district may not levy any taxes that are not
 4 expressly authorized under subch. V of ch. 77. The district may not levy any taxes
 5 until the professional football team and the governing body of the municipality in
 6 which the football stadium facilities are located agree on how to fund the
 7 maintenance of the football stadium facilities. The district may not levy any taxes
 8 until the professional football team and the governing body of the municipality in
 9 which the football stadium facilities are located agree on how to distribute the
 10 proceeds, if any, from the sale of naming rights related to the football stadium
 11 facilities. If a district board adopts a resolution that imposes taxes and the resolution
 12 is approved by the electors, the district shall deliver a certified copy of the resolution
 13 to the secretary of revenue at least ~~30~~ ¹²⁰ days before its effective date. If a district
 14 board adopts a resolution that imposes taxes and the resolution is not approved by
 15 the electors, the district is dissolved.

change
comparative

16 **SECTION 335. Effective dates.** This act takes effect on January 1, 2009, except

17 as follows:

18 (1) The amendment of sections 77.51 (21m) (by SECTION 117) and 77.52 (2) (a)

19 5. a. (by SECTION 133) of the statutes takes effect on December 31, 2008

20 (END)

Revenue
9440-3
2010
[INSERT 125-16]
2009

2007 BILL

INSERT 125-16

H (1) MAIN STREET EQUITY ACT. (a) The repeal of sections

the renumbering of sections

of the statute

1 AN ACT ~~to repeal~~ 46.513, 77.51 (4), 77.51 (14) (d), 77.51 (14) (i), 77.51 (14) (k),
 2 77.51 (14) (L), 77.51 (14r), 77.51 (15), 77.52 (2) (a) 5. b., 77.52 (3m), 77.52 (3n),
 3 77.52 (6), 77.52 (14) (a) 2., 77.523 (title), 77.53 (4), 77.54 (14g), 77.54 (14s), 77.54
 4 (20), 77.54 (20m), 77.54 (22), 77.54 (40), 77.61 (3), 77.65 (2) (c), 77.72 (title),
 5 77.72 (2) and (3) and 77.77 (2); ~~to renumber~~ 77.524 (1) (a) and 77.54 (48) (b);
 6 ~~to renumber and amend~~ 77.51 (1), 77.51 (6m), 77.51 (14) (g), 77.52 (1), 77.523,
 7 77.524 (1) (b), 77.53 (9m), 77.53 (11), 77.54 (48) (a), 77.61 (2), 77.72 (1) and 77.77
 8 (1); ~~to consolidate, renumber and amend~~ 77.52 (14) (a) (intro.) and 1. and
 9 (b); ~~to amend~~ 66.0615 (1m) (f) 2., 70.111 (23), 71.07 (5e) (b), 71.07 (5e) (c) 1.,
 10 71.07 (5e) (c) 3., 71.28 (5e) (b), 71.28 (5e) (c) 1., 71.28 (5e) (c) 3., 71.47 (5e) (b),
 11 71.47 (5e) (c) 1., 71.47 (5e) (c) 3., 73.03 (50) (d), 76.07 (4g) (b) 8., 77.51 (5), 77.51
 12 (9) (a), 77.51 (9) (am), 77.51 (10), 77.51 (12) (b), 77.51 (13) (a), 77.51 (13) (b),
 13 77.51 (13) (c), 77.51 (13) (d), 77.51 (13) (e), 77.51 (13) (f), 77.51 (13) (k), 77.51 (13)
 14 (m), 77.51 (13) (n), 77.51 (13) (o), 77.51 (13g) (intro.), 77.51 (13g) (a), 77.51 (13g)

of the statute

the renumbering and amendment of sections

of the statute

the amendment of sections

the consolidation, renumbering, and amendment of sections

BILL

INSERT 125-16

(by SECTION #) a.r. b

(CS SECTION #) a.r. a

- 1
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(b), 77.51 (13r), 77.51 (14) (intro.), 77.51 (14) (a), 77.51 (14) (b), 77.51 (14) (c),
 77.51 (14) (h), 77.51 (14) (j), 77.51 (14g) (a), 77.51 (14g) (b), 77.51 (14g) (bm),
 77.51 (14g) (c), 77.51 (14g) (cm), 77.51 (14g) (d), 77.51 (14g) (e), 77.51 (14g) (em),
 77.51 (14g) (f), 77.51 (14g) (g), 77.51 (14g) (h), 77.51 (17) (intro.), 77.51 (18),
 77.51 (20), 77.51 (21), 77.51 (21m), 77.51 (22) (a), 77.51 (22) (b),
 77.52 (2) (intro.), 77.52 (2) (a) 5. a., 77.52 (2) (a) 5. a., 77.52 (2) (a) 5m., 77.52 (2)
 (a) 10., 77.52 (2) (a) 11., 77.52 (2m) (a), 77.52 (2m) (b), 77.52 (4), 77.52 (7), 77.52
 (12), 77.52 (13), 77.52 (15), 77.52 (16), 77.52 (17m) (b) 6., 77.52 (19), 77.525,
 77.53 (1), 77.53 (2), 77.53 (3), 77.53 (9), 77.53 (10), 77.53 (12), 77.53 (14), 77.53
 (15), 77.53 (16), 77.53 (17), 77.53 (17m), 77.53 (17r) (a), 77.53 (18), 77.54 (1),
 77.54 (2), 77.54 (2m), 77.54 (3) (a), 77.54 (3m) (intro.), 77.54 (4), 77.54 (5)
 (intro.), 77.54 (6) (intro.), 77.54 (7m), 77.54 (8), 77.54 (9), 77.54 (9a) (intro.),
 77.54 (10), 77.54 (11), 77.54 (12), 77.54 (13), 77.54 (14) (intro.), 77.54 (14) (a),
 77.54 (14) (b), 77.54 (14) (f) (intro.), 77.54 (15), 77.54 (16), 77.54 (17), 77.54 (18),
 77.54 (21), 77.54 (23m), 77.54 (25), 77.54 (25m), 77.54 (26), 77.54 (26m), 77.54
 (27), 77.54 (28), 77.54 (29), 77.54 (30) (a) (intro.), 77.54 (30) (c), 77.54 (31), 77.54
 (32), 77.54 (33), 77.54 (35), 77.54 (36), 77.54 (37), 77.54 (38), 77.54 (39), 77.54
 (41), 77.54 (42), 77.54 (43), 77.54 (44), 77.54 (45), 77.54 (46), 77.54 (46m), 77.54
 (47) (intro.), 77.54 (47) (b) 1., 77.54 (47) (b) 2., 77.54 (49), 77.54 (54), 77.54 (56),
 77.55 (1) (intro.), 77.55 (2), 77.55 (2m), 77.55 (3), 77.56 (1), 77.57, 77.58 (3) (a),
 77.58 (3) (b), 77.58 (6), 77.59 (5m), 77.59 (9), 77.61 (1) (b), 77.61 (1) (c), 77.61 (4)
 (a), 77.61 (4) (c), 77.61 (11), 77.65 (2) (a), 77.65 (2) (e), 77.65 (2) (f), 77.66, 77.70,
 77.705, 77.706, 77.707 (1), 77.707 (2), 77.71 (1), 77.71 (2), 77.71 (3), 77.71 (4),
 77.73 (2), 77.75, 77.785 (1), 77.785 (2), 77.98, 77.981, 77.99, 77.994 (1) (intro.),
 77.9941 (4), 77.995 (2), 77.996 (6), 77.9971, 86.195 (3) (b) 3., 218.0171 (2) (cq),

BILL

of the statutes

the repeal and recreation of sections

1 229.68 (15) and 229.824 (15); **to repeal and recreate** 77.51 (7), 77.51 (12) (a),
2 77.51 (17m), 77.52 (1b), 77.52 (2n), 77.53 (1b), 77.63, 77.982 (2), 77.991 (2),
3 77.9951 (2) and 77.9972 (2); and **to create** *the creation of sections* 20.566 (1) (ho), 73.03 (28e), 73.03
4 (50b), 73.03 (61), 77.51 (1b), 77.51 (1ba), 77.51 (1f), 77.51 (1fm), 77.51 (1n), 77.51
5 (1p), 77.51 (1r), 77.51 (2k), 77.51 (2m), 77.51 (3c), 77.51 (3n), 77.51 (3pd), 77.51
6 (3pe), 77.51 (3pf), 77.51 (3pj), 77.51 (3pm), 77.51 (3pn), 77.51 (3po), 77.51 (3rm),
7 77.51 (3t), 77.51 (5d), 77.51 (5n), 77.51 (5r), 77.51 (7g), 77.51 (7k), 77.51 (7m),
8 77.51 (8m), 77.51 (9p), 77.51 (9s), 77.51 (10d), 77.51 (10f), 77.51 (10m), 77.51
9 (10n), 77.51 (10r), 77.51 (10s), 77.51 (11d), 77.51 (11m), 77.51 (12m), 77.51
10 (12p), 77.51 (13g) (c), 77.51 (13rm), 77.51 (13rn), 77.51 (15a), 77.51 (15b), 77.51
11 (17w), 77.51 (21n), 77.51 (21p), 77.51 (21q), 77.51 (22) (bm), 77.51 (24), 77.51
12 (25), 77.51 (26), 77.52 (1) (b), 77.52 (1) (c), 77.52 (2) (a) 5. am., 77.52 (2) (a) 5. c.,
13 77.52 (2) (a) 13m., 77.52 (7b), 77.52 (14) (am), 77.52 (20), 77.52 (21), 77.52 (22),
14 77.52 (23), 77.522, 77.524 (1) (ag), 77.53 (9m) (b), 77.53 (9m) (c), 77.53 (11) (b),
15 77.54 (20n), 77.54 (20r), 77.54 (22b), 77.54 (51), 77.54 (52), 77.58 (6m), 77.58
16 (9a), 77.585, 77.59 (2m), 77.59 (9n), 77.59 (9p) (b), 77.59 (9r), 77.60 (13), 77.61
17 (2) (b), 77.61 (3m), 77.61 (5m), 77.61 (16), 77.61 (17), 77.65 (4) (fm), 77.67, 77.73
18 (3) and 77.77 (1) (b) of the statutes, **relating to:** adopting the substantive
19 provisions of the Main Street Equity Act.

Analysis by the Legislative Reference Bureau

This bill adopts the substantive provisions of the Main Street Equity Act for purposes of administering and collecting state, county, and stadium district sales and use taxes. The act is intended to modernize sales and use tax administration for the states that adopt the act and to encourage out-of-state retailers to collect the state, county, and stadium district sales and use taxes voluntarily. Under current federal law, generally, an out-of-state retailer who sells tangible personal property or services to customers in this state is not required to collect the sales tax or use tax