



## WISCONSIN LEGISLATIVE COUNCIL ACT MEMO

**2009 Wisconsin Act 330**  
[2009 Senate Bill 625]

**Streamlined Sales and Use Tax:  
Technical Corrections**

2009 Wisconsin Act 330 makes the following changes to the provisions in current law relating to the Streamlined Sales and Use Tax Agreement:

- Changes the provision relating to certificates of exemption from sales and use taxes, to specify that exemption certificates are considered to have been received by the seller in good faith if the certificate claims an exemption that meets specified criteria. Also, if these criteria are met, the seller is relieved of tax liability unless an audit later indicates.
- Creates separate rules for determining where a sale occurs, for the sale of “advertising and promotion direct mail” and “other direct mail.”
- Changes filing dates for sales tax returns for sellers who register through the streamlined sales tax board’s central registration system, for sellers who anticipate making no sales in this state; and clarifies when these sellers must file returns in the event that they do make such sales.
- Provides a time period for certain out-of-state retailers to file a tax return, if they have failed to timely file a return, before the Department of Revenue makes an estimate of sales tax and penalties due. This time period is available if the out-of-state retailer has voluntarily registered and obtained a seller’s permit.
- Corrects inconsistent statutory provisions relating to tax treatment of prepared food, and eating utensils provided with the food.
- Clarifies that prepaid calling services are taxable telecommunications services.

---

This memo provides a brief description of the Act. For more detailed information, consult the text of the law and related legislative documents at the Legislature’s Web site at: <http://www.legis.state.wi.us/>.

- Clarifies that a tax deduction for bad debt only applies if the seller has paid the sales tax for the debt.
- Provides that local exposition districts may impose a tax on the retail sale of alcoholic beverages purchased for consumption on the sellers' premises.

***Effective date:*** The Act takes effect on May 27, 2010, except for the provisions relating to local exposition district taxes, which take effect retroactively on October 1, 2009.

***Prepared by:*** Laura Rose, Deputy Director

June 1, 2010

LR:ty