



State of Wisconsin
2013 - 2014 LEGISLATURE



LRB-0257/P1
JK:kjf:rs

DOA:.....Ley, BB0102 – Sales tax filing frequency

FOR 2013-2015 BUDGET -- NOT READY FOR INTRODUCTION

AN ACT ...; **relating to:** the budget.

Analysis by the Legislative Reference Bureau

TAXATION

OTHER TAXATION

Under current law, a retailer submits the sales and use taxes that the retailer collected during each calendar quarter to DOR no later than the last day of the month following the end of the previous calendar quarter. If, however, a retailer collects more than \$600 in any calendar quarter, DOR may require the retailer to submit the taxes no later than the last day of the month following the month in which the taxes are collected. Under this bill, if a retailer collects more than \$1,200 in any calendar quarter, DOR may require the retailer to submit the taxes no later than the last day of the month following the month in which the taxes are collected.

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:

SECTION 1. 77.58 (1) (a) of the statutes is amended to read:

77.58 (1) (a) If the amount of tax for any calendar quarter exceeds \$600 \$1,200, the department may require by written notice to the taxpayer that the taxes imposed

on and after the date specified in the notice are due and payable on the last day of the month next succeeding the calendar month for which imposed.

SECTION 9437. Effective dates; Revenue.

(1) SUBMITTING SALES TAX COLLECTIONS. The treatment of section 77.58 (1) (a) of the statutes takes effect on January 1, 2014.

(END)