



State of Wisconsin  
2013 - 2014 LEGISLATURE



LRB-0474/P1  
JK:jld:ph

DOA:.....Ley, BB0035 – Levy to collect sales tax

**FOR 2013-2015 BUDGET -- NOT READY FOR INTRODUCTION**

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

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*Analysis by the Legislative Reference Bureau*

**TAXATION**

**OTHER TAXATION**

Under current law, if a person who is liable for income taxes fails to pay the taxes within ten days from the date that the taxes become delinquent, DOR may obtain the person's real or personal property and sell that property to pay the delinquent taxes. Under this bill, DOR may use the same procedure for collecting delinquent sales taxes.

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:*

**SECTION 1.** 77.62 (intro.) of the statutes is amended to read:

**77.62 Collection of delinquent sales and use taxes.** (intro.) The department of revenue may exercise the powers vested in it by ss. 71.80 (12), 71.82

(2), 71.91 (1) (a) and (c), (2) to ~~(5m)~~ and (7), 71.92 and 73.0301 in connection with collection of delinquent sales and use taxes including, without limitation because of enumeration, the power incorporated by reference in s. 71.91 (5) (j), and the power to:

**(END)**