



# State of Wisconsin

## LEGISLATIVE REFERENCE BUREAU

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RICHARD CHAMPAGNE  
CHIEF

December 14, 2015

## MEMORANDUM

**To:** Senator Vinehout

**From:** Joseph T. Kreye, Legal Section Administrator, (608) 266-2263

**Subject:** Technical Memorandum to **2015 SB 442** (LRB-0787/2) by **DOR**

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We received the attached technical memorandum relating to your bill. This copy is for your information and your file.

If you wish to discuss this memorandum or the necessity of revising your bill or preparing an amendment, please contact me.

## MEMORANDUM

December 11, 2014

**TO:** Joe Kreye  
Legislative Reference Bureau

**FROM:** Travis Arthur  
Department of Revenue

**SUBJECT:** Technical Memorandum on SB 442 – relating to authorizing the creation of a Chippewa Valley regional transit authority and making appropriations.

The Department has the following concerns with SB 442:

The bill requires the Chippewa Valley Regional Transit Authority to provide the Department of Revenue with a certified copy of required information 120 days prior to the first day of the calendar quarter before the effective date of the tax. If the authority provides this information to the department exactly 120 days prior to the effective date, the department would be required to notify catalog sellers that same day in order to meet the requirements of the Streamlined Sales and Use Tax Agreement. While it is unlikely the department would receive notice from the authority only 120 days prior to the effective date, failure to maintain compliance could jeopardize voluntary sales tax collections from out of state sellers. Fiscal 2015 voluntary collections totaled \$6.0 million.

To ensure the department has enough time to notify catalog sellers of the rate change, the department suggests that the bill allow a minimum of 140 days' notice. Replace "120" with "140" in each or the following provisions in the bill:

- Section 10, page 13, lines 10 and 13
- Section 10, page 14, lines 2 and 5
- Section 10, page 21, line 17
- Section 17, page 24, lines 14 and 18

If you have questions regarding this technical memorandum, please contact Travis Arthur at (608) 266-8565 or [travis.arthur@revenue.wi.gov](mailto:travis.arthur@revenue.wi.gov)

cc: Senator Vinehout