



State of Wisconsin
2017 - 2018 LEGISLATURE

LRBa0586/1
KRP:emw

**ASSEMBLY AMENDMENT 1,
TO ASSEMBLY BILL 259**

January 23, 2018 - Offered by Representative KATSMA.

1 At the locations indicated, amend the bill as follows:

2 **1.** Page 1, line 3: delete the material beginning with “the length” and ending
3 with “tax;”.

4 **2.** Page 1, line 4: delete the material beginning with “substance;” and ending
5 with “Program;” on line 6 and substitute “substance”.

6 **3.** Page 3, line 1: delete that line.

7 **4.** Page 3, line 6: delete the material beginning with “clear” and ending with
8 “of the” on line 7 and substitute “clear and ~~convincing~~ satisfactory”.

9 **5.** Page 3, line 14: delete the material beginning with “clear” and ending with
10 “of the” on line 15 and substitute “clear and ~~convincing~~ satisfactory”.

11 **6.** Page 4, line 1: delete the material beginning with “clear” and ending with
12 “of the” on line 2 and substitute “clear and ~~convincing~~ satisfactory”.

1 **7.** Page 4, line 5: delete lines 5 to 11.

2 **8.** Page 4, line 13: delete “This subsection” and substitute “This subsection
3 Paragraph (a)”.

4 **9.** Page 4, line 23: after that line insert:

5 “**SECTION 7m.** 73.16 (3) (c) of the statutes is created to read:

6 73.16 **(3)** (c) Paragraph (a) does not apply to any period associated with an audit
7 determination if any of the following applies:

8 1. The department establishes by clear and satisfactory evidence that the
9 taxpayer provided incomplete or false information relevant to the tax issue in the
10 prior audit determination.

11 2. The tax issue was settled in the prior audit determination by a written
12 agreement between the department and the taxpayer that was entered into before
13 the effective date of this subdivision [LRB inserts date].

14 3. The tax issue was settled in the prior audit determination by a written
15 agreement between the department and the taxpayer that was entered into on or
16 after the effective date of this subdivision [LRB inserts date], and in which the
17 parties acknowledged that the department did not adopt the taxpayer’s position on
18 the tax issue.”.

19 **10.** Page 4, line 24: delete the material beginning with that line and ending
20 with page 5, line 4.

21 **11.** Page 5, line 12: delete lines 12 to 14.

22 **12.** Page 5, line 15: delete lines 15 and 16 and substitute:

