

# Notice Of Submittal Of Proposed Rules To Wisconsin Legislative Council Rules Clearinghouse

## **Revenue**

### **Rule Submittal Date**

On February 10, 2022, the Wisconsin Department of Revenue submitted a proposed rule to the Wisconsin Legislative Council Rules Clearinghouse.

The scope statement for this rule, SS 042-20, was approved by the Governor on May 7, 2020, published in Register No. 773A3 on May 18, 2020, and approved by the Secretary of Revenue on August 24, 2020.

### **Analysis**

The rule (1) moves a section to an appropriate existing rule and (2) reflects the marketplace provisions in 2019 Wisconsin Act 10.

—Repossessions - Section Tax 11.30 (1) (b) is renumbered 11.30 (1) (c) 2.; 11.55 (4) is renumbered 11.30 (1) (c) 1.

—Enforcement of liens - Section Tax 11.55 (3) is renumbered 11.30 (1) (b).

—Marketplace providers and sellers - Section Tax 11.55 is repealed and recreated to explain the requirements to collect and remit sales or use tax by all types of sellers that facilitate sales of all types of taxable products on behalf of other sellers, as provided by 2019 Wisconsin Act 10.

—Consignment sales - Section Tax 11.88 (6) is repealed and recreated to reflect the marketplace provisions in 2019 Wisconsin Act 10 and explain the sales and use tax treatment of consignment sales of recreational vehicles.

### **Agency Procedure for Promulgation**

A public hearing on the proposed rule is required and will be scheduled.

The Office of the Secretary is primarily responsible for the promulgation of the proposed rule.

### **Contact Information**

If you have questions, please contact:

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