

CHAPTER 230

1320

1979 Assembly Bill 503

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CHAPTER 230, Laws of 1979

AN ACT to amend 77.60 (2) (intro.) of the statutes, relating to delinquent sales and use tax returns.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

SECTION 1. 77.60 (2) (intro.) of the statutes is amended to read:

77.60 (2) (intro.) Delinquent sales and use tax returns shall be subject to a \$10 late filing fee. The fee shall not apply if the department has failed to issue a seller's permit or a use tax registration within 30 days of the receipt of an application for a seller's permit or use tax registration accompanied by the permit fee required under s. 77.52 (8) and either the security required under s. 77.61 (2) or evidence of compliance with s. 77.52 (10) (c). Delinquent sales and use taxes shall bear interest at the rate of 1.5% per month until paid. The taxes imposed by this subchapter shall become delinquent if not paid:
