

1993 Senate Bill 378

Date of enactment: **April 21, 1994**

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1993 WISCONSIN ACT 408

AN ACT to amend 77.60 (2) (intro.) of the statutes, **relating to:** discontinuing the penalty for late filing of sales tax and use tax returns if the late filing is caused by the death of the person required to file.

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 unless the return was not timely filed because of the death of the person required to file. 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 sell-

er'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:

SECTION 2. Initial applicability. This act first applies to penalties notice of which is mailed on the effective date of this SECTION.