

State of Wisconsin



1997 Assembly Bill 566

Date of enactment: **June 30, 1998**
Date of publication*: **July 14, 1998**

1997 WISCONSIN ACT 314

AN ACT to amend 77.60 (2) (intro.) of the statutes; relating to: sales tax and use tax late filing fees.

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 ~~\$40~~ \$10 late filing fee unless the return was not timely filed because of the death of the person required to file or unless the return was not timely filed because of a reasonable cause and not because of neglect. 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 fee established under s. 73.03 (50), if the person does not hold a valid certificate under s. 73.03 (50), and the security required under s. 77.61 (2). 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.

(1) This act first applies to return that are filed for periods that begin on the January 1 after publication.

* Section 991.11, WISCONSIN STATUTES 1995-96: Effective date of acts. "Every act and every portion of an act enacted by the legislature over the governor's partial veto which does not expressly prescribe the time when it takes effect shall take effect on the day after its date of publication as designated" by the secretary of state [the date of publication may not be more than 10 working days after the date of enactment].