State of Wisconsin
1995 - 1996 LEGISLATURE

LRBs0376/1
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ASSEMBLY SUBSTITUTE AMENDMENT 1,

TO 1995 ASSEMBLY BILL 611

December 6, 1995 – Offered by COMMITTEE ON WAYS AND MEANS.

AN ACT ***to amend*** 77.61 (14) of the statutes; **relating to:** timely filing of sales tax and use tax documents and payments.

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

SECTION 1. 77.61 (14) of the statutes is amended to read:

77.61 **(14)** Documents and payments required or permitted under this subchapter are timely furnished, filed or made if they are mailed in a properly addressed envelope with the postage duly prepaid~~, if the envelope is postmarked before midnight of the due date~~ and if the document or payment is received by the department within 5 working days, as defined in s. 227.01 (14), after the prescribed date.

SECTION 2. Initial applicability.

(1) This act first applies to documents and payments that are due on the effective date of this subsection.

(END)