



State of Wisconsin  
2013 - 2014 LEGISLATURE



LRB-0362/P2  
JK:jld:ph

DOA:.....Ley, BB0070 – Time limit for claiming sales or use tax refunds

**FOR 2013-2015 BUDGET -- NOT READY FOR INTRODUCTION**

**AN ACT** ...; **relating to:** the budget.

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*Analysis by the Legislative Reference Bureau*

**TAXATION**

**OTHER TAXATION**

This bill clarifies that, under current law, a person may file a claim with DOR for a sales or use tax refund at any time within four years after the due date of the person's corresponding state income or franchise tax return.

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

**SECTION 1.** 77.59 (4) (a) of the statutes is amended to read:

77.59 (4) (a) Except as provided in sub. (3m), at any time within 4 years after the due date, ~~or in the case of buyers the unextended due date,~~ of a person's corresponding Wisconsin income or franchise tax return or, if exempt, within 4 years of the 15th day of the 4th month of the year following the close of the calendar or fiscal

year for which that person files a claim, that person may, unless a determination by the department by office or field audit of a seller has been made and unless a determination by office audit of a buyer other than an audit in which the tax that is the subject of the refund claim was not adjusted has been made and unless a determination by field audit of the buyer has been made, file with the department a claim for refund of taxes paid to the department by that person. If the amount of the claim is at least \$50 or if either the seller has ceased doing business, the buyer is being field audited or the seller may no longer file a claim, the buyer may, within the time period under this subsection, file a claim with the department for a refund of the taxes paid to the seller. A claim is timely if it fulfills the requirements under s. 77.61 (14). A buyer may claim a refund under this paragraph only on a form prescribed by the department, only by signing that form and only if the seller signs the form unless the department waives that requirement. If both a buyer and a seller file a valid claim for the same refund, the department may pay either claim. The claim for refund shall be regarded as a request for determination. The determination thus requested shall be made by the department within one year after the claim for refund is received by it unless the taxpayer has consented in writing to an extension of the one-year time period prior to its expiration.

**SECTION 9437. Effective dates; Revenue.**

(1) CLAIMING SALES TAX REFUNDS. The treatment of section 77.59 (4) (a) of the statutes takes effect on the first day of the first month beginning after publication.

(END)