



State of Wisconsin
2017 - 2018 LEGISLATURE

LRB-1341/P1
JK:jld

DOA:.....Wimmer, BB0189 - Disregarded entity collections

FOR 2017-2019 BUDGET -- NOT READY FOR INTRODUCTION

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

Analysis by the Legislative Reference Bureau

TAXATION

OTHER TAXATION

This bill provides that, with regard to a single-owner entity that is disregarded as a separate entity for federal tax purposes, any notice that DOR sends to the owner or to the entity is considered a notice sent to both and both are liable for any amounts due as specified in the notice. The bill applies to all laws administered by DOR.

For further information see the *state and local* fiscal estimate, which will be printed as an appendix to this bill.

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

SECTION 1. 73.0300 of the statutes is created to read:

73.0300 Disregarded entities. With regard to a single-owner entity that is disregarded as a separate entity under section [7701](#) of the Internal Revenue Code, any notice that the department of revenue sends to the owner or to the entity is

considered a notice sent to both and both are liable for any amounts due as specified in the notice. This section applies to all laws administered by the department.

(END)