



Legislative Fiscal Bureau

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Joint Committee on Finance

Paper #682

Internet Posting of Revoked Seller's Permit (DOR -- Tax Administration)

[LFB 2009-11 Budget Summary: Page 560, #8]

CURRENT LAW

The Department of Revenue (DOR) is required to post on the Internet a list of persons who owe delinquent taxes, interest, penalties, fees, and costs of more than \$5,000, which are unpaid for more than 90 days after all appeal rights have expired. The listing must include the name, address, type of tax, and total amount eligible for posting. A separate list of the top 100 accounts is also required to be posted. Taxpayers that have a valid installment agreement, a complete Petition for Compromise, or are in bankruptcy will not be posted.

GOVERNOR

Require DOR to post on the Internet a list of every person who has had a seller's permit revoked. The Internet site would have to list the real name, business name, address, revocation date, type of tax due, and amount due, including interest, penalties, fees, and costs, for each person who had a seller's permit revoked under state sales tax law. DOR would be required to update the Internet site periodically to add revoked permits and to remove permits that were no longer revoked, or for which the permit holder had made sufficient arrangements with the Department so that the permit holder could be issued a monthly seller's permit. The Department would have to update the Internet site quarterly to remove revoked permits for entities that have been out of business for at least one year. These provisions would take effect on the first day of the second calendar quarter beginning after publication of the bill.

MODIFICATION

Estimate additional sales tax revenues of \$170,000 in 2009-10 and \$230,000 in 2010-11 due to the posting.

Explanation: Assuming an effective date of October 1, 2009, DOR estimates that this provision would increase sales tax revenues by \$170,000 in 2009-10 and \$230,000 annually thereafter. However, the estimated additional revenues were not included in the budget bill.

Change to Bill	
Revenue	
GPR	\$400,000

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