

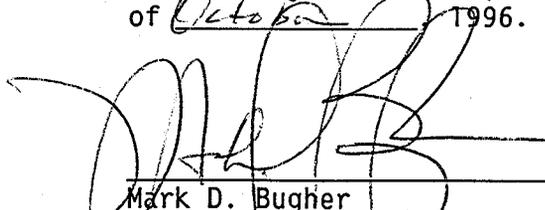
CERTIFICATE

STATE OF WISCONSIN)
) SS
DEPARTMENT OF REVENUE)

I, Mark D. Bugher, Secretary of the Department of Revenue and custodian of the official records, certify that the annexed rule, relating to the retailer's sales and use tax discount, was duly approved and adopted by this department on October 29, 1996.

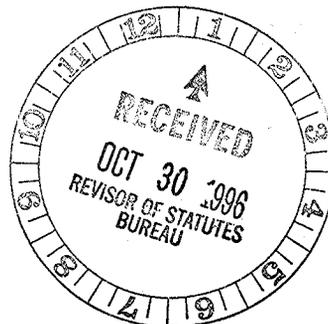
I further certify that this copy has been compared by me with the original on file in this department and that it is a true copy of the original, and of the whole of the original.

IN TESTIMONY WHEREOF, I have hereunto set my hand at 125 South Webster Street in the city of Madison, this 29th day of October, 1996.



Mark D. Bugher
Secretary of Revenue

CKRUL/340



1-1-97

ORDER OF THE DEPARTMENT OF REVENUE
REPEALING AND RECREATING RULES

The Wisconsin Department of Revenue adopts an order to repeal and recreate Tax 11.95, relating to the retailer's discount.

Analysis by the Department of Revenue

Statutory authority: s. 227.11(2)(a), Stats.

Statutes interpreted: ss. 77.61(4)(c), 77.76(3) and (3m) and 77.79, Stats.

SECTION 1. Tax 11.95, relating to the retailer's discount, is repealed and recreated for the following reasons:

a. To reflect the amendment to s. 77.61(4)(c), Stats., by 1995 Wisconsin Act 280, which provides for a minimum amount of retailer's discount.

b. To reflect the creation of the stadium sales and use tax by 1995 Wisconsin Act 56.

c. To improve readability per Legislative Council Rules Clearinghouse standards.

SECTION 1. Tax 11.95 is repealed and recreated to read:

Tax 11.95 RETAILER'S DISCOUNT. (ss. 77.61(4)(c), 77.76(3) and (3m) and 77.79, Stats.) (1) COMPUTATION. (a) Effective for Wisconsin sales and use tax returns filed for periods ending on or after January 1, 1997, for timely reporting state, county and stadium sales or use tax collected on their retail sales, except as provided in par. (b), retailers may deduct 0.5% of the sales and use tax payable on retail sales.

(b) If, for each reporting period required under s. 77.58(1), Stats., multiplying the sales and use tax payable on retail sales by 0.5% results in \$10 or less, the retailer's discount is the lesser of \$10 or the amount of the sales and use tax payable on retail sales.

(2) RETAILER'S DISCOUNT ALLOWED. The retailer's discount is allowed if the taxes are paid on or before the due date of the return, or on or before

the expiration of any extension period if one has been granted.

(3) RETAILER'S DISCOUNT NOT ALLOWED. The retailer's discount is not allowed if any one of the following applies:

(a) The payment of sales and use tax is delinquent.

(b) The sales and use tax payable is as a result of a deficiency determination or filing an amended return after the due date of the return, or after the expiration of any extension period if one has been granted.

(c) The use tax payable is imposed pursuant to s. 77.53(2), Stats.

Note: (a) The amount of retailer's discount on or after January 1, 1983 until December 31, 1992 was 2% of the first \$10,000 of sales and use tax payable during the retailer's tax year, 1% of the second \$10,000 of sales and use tax payable and 0.5% of the sales and use tax payable in excess of \$20,000 each year; (b) The requirement that county tax be remitted by dealers to the registering state agency was repealed effective May 1, 1988, pursuant to 1987 Wis. Act 141; (c) The amount of retailer's discount for returns filed for periods ending on or after January 1, 1993 and before January 1, 1997, was 0.5% of sales and use tax payable on retail sales, pursuant to 1991 Wis. Act 269; and (d) The amount of retailer's discount in sub. (1) became effective for returns filed for periods ending on or after January 1, 1997, pursuant to 1995 Wis. Act 280.

The rules contained in this order shall take effect on the first day of the month following publication in the Wisconsin administrative register as provided in s. 227.22(2)(intro.), Stats.

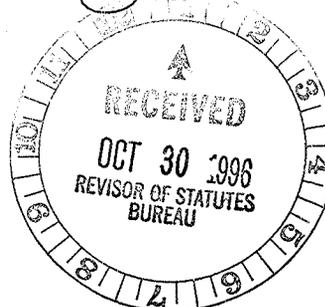
Final Regulatory Flexibility Analysis

The rule order does not have a significant economic impact on a substantial number of small businesses.

Dated: Oct 29, 1996

By: [Signature]
DEPARTMENT OF REVENUE
Mark D. Bugher
Secretary of Revenue

CKRUL/194



LRB or Bill No./Adm. Rule No.

Tax 11.95

Amendment No. if Applicable

**FISCAL ESTIMATE
DOA-2048 N(R10/94)**

- ORIGINAL UPDATED
 CORRECTED SUPPLEMENTAL

Subject

Minimum Retailer's Discount per Reporting Period for the Sales and Use Tax

Fiscal Effect

State: No State Fiscal Effect

Check columns below only if bill makes a direct appropriation or affects a sum sufficient appropriation

- Increase Existing Appropriation Increase Existing Revenues
 Decrease Existing Appropriation Decrease Existing Revenues
 Create New Appropriation

- Increase Costs - May be Possible to Absorb Within Agency's Budget Yes No
 Decrease Costs

Local: No Local Government Costs

1. Increase Costs
 Permissive Mandatory

2. Decrease Costs
 Permissive Mandatory

3. Increase Revenues
 Permissive Mandatory

4. Decrease Revenues
 Permissive Mandatory

5. Types of Local Governmental Units Affected:

- Towns Villages Cities
 Counties Others _____
 School Districts WTCS Districts

Fund Sources Affected

- GPR FED PRO PRS SEG SEG-S

Affected Ch. 20 Appropriations

Assumptions Used in Arriving at Fiscal Estimate

The proposed rule order establishes a minimum amount of retailer's discount as provided by 1995 Wisconsin Act 280 (Assembly Bill 417). The changes also reflect the creation of the local professional baseball park district sales and use tax, and updates the language and style to conform to Legislative Council Clearinghouse standards.

There is no fiscal effect from the proposed rule.

Long-Range Fiscal Implications

Agency/Prepared by: (Name & Phone No.)

Wisconsin Department of Revenue

Craig Kammholz, (608) 261-8984

Authorized Signature/Telephone No.

Yeang-Eng Braun
(608) 266-2700

Yeang-Eng Braun

Date

4/30/96



State of Wisconsin • DEPARTMENT OF REVENUE

125 SOUTH WEBSTER STREET • P.O. BOX 8933 • MADISON, WISCONSIN 53708-8933 • 608-266-6466 • FAX 608-266-5718

Tommy G. Thompson
Governor

Mark D. Bugher
Secretary of Revenue

October 29, 1996

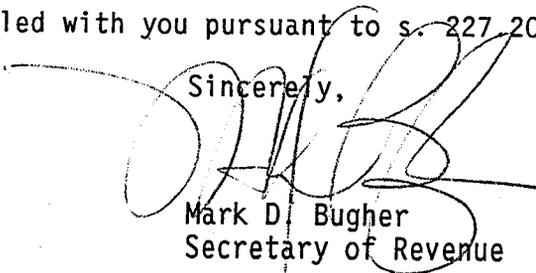
Douglas La Follette
Secretary of State
30 West Mifflin Street, 10th Floor
Madison, WI 53703

Dear Secretary La Follette:

Enclosed are a Certificate and an Order of the Department of Revenue adopting Clearinghouse Rule 96-083.

These materials are filed with you pursuant to s. 227.20(1), Stats.

Sincerely,


Mark D. Bugher
Secretary of Revenue

MDB:MPW:c11
CKRUL/336

Enclosure

cc: Deputy Revisor





State of Wisconsin • DEPARTMENT OF REVENUE

125 SOUTH WEBSTER STREET • P.O. BOX 8933 • MADISON, WISCONSIN 53708-8933 • 608-266-6466 • FAX 608-266-5718

Tommy G. Thompson
Governor

Mark D. Bugher
Secretary of Revenue

October 29, 1996

Gary L. Poulson
Deputy Revisor
131 West Wilson Street, Suite 800
Madison, WI 53703-3233

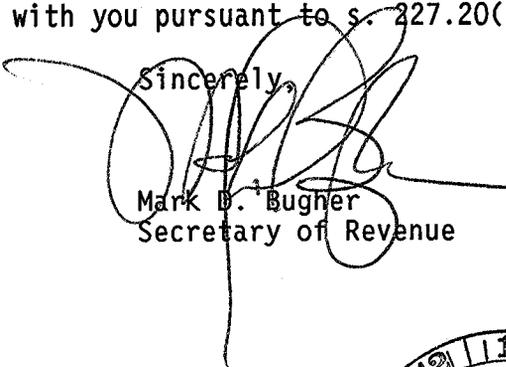
Re: Clearinghouse Rule 96-083

Dear Mr. Poulson:

Enclosed are a certified copy and an extra copy of an Order of the Department of Revenue promulgating rules relating to the retailer's sales and use tax discount.

These materials are filed with you pursuant to s. 227.20(1), Stats.

Sincerely,


Mark D. Bugher
Secretary of Revenue

MDB:MPW:c11
CKRUL/337

Enclosure

cc: Douglas J. La Follette, Secretary of State
Commerce Clearing House, Inc.
Research Institute of America, Inc.

