



State of Wisconsin  
2015 - 2016 LEGISLATURE

LRB-0651/2  
JK:emw

## 2015 SENATE BILL 259

September 15, 2015 - Introduced by Senator MILLER, cosponsored by Representatives OHNSTAD, POPE and SINICKI. Referred to Committee on Revenue, Financial Institutions, and Rural Issues.

1     **AN ACT to create** 20.566 (1) (gh) and 77.61 (4) (b) of the statutes; **relating to:**  
2             providing an itemized statement of sales to customers in this state for sales and  
3             use tax purposes and making an appropriation.

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***Analysis by the Legislative Reference Bureau***

Under this bill, generally, if the total amount of a person's sales of tangible personal property and taxable services to customers in this state exceeds \$50,000 during the year, not including occasional sales, and the person is not required to collect the sales and use tax imposed on such sales, the person must provide an itemized statement to each customer in this state of the sales made to that customer.

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

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

4             **SECTION 1.** 20.566 (1) (gh) of the statutes is created to read:  
5             20.566 (1) (gh) *Seller statements and summaries.* All moneys received under  
6             s. 77.61 (4) (b) 3. to administer the reporting requirements under s. 77.61 (4) (b) 1.  
7             and 2.

**SENATE BILL 259****SECTION 2**

1           **SECTION 2.** 77.61 (4) (b) of the statutes is created to read:

2           77.61 (4) (b) 1. Except as provided in subd. 2., if the total amount of a person's  
3 sales of tangible personal property; items, property, and goods under s. 77.52 (1) (b),  
4 (c), and (d); and taxable services to customers in this state exceeds \$50,000 during  
5 the year, not including occasional sales, and the person is not required to collect the  
6 taxes imposed under s. 77.52 or 77.53, that person shall, no later than January 30  
7 of the subsequent year, provide an itemized statement to each customer in this state  
8 of the person's sales to that customer in the previous year. Each person who is  
9 required to provide itemized statements as provided under this subdivision shall  
10 electronically transmit, in the form and manner determined by the department,  
11 verification that the person has complied with the requirements of this subdivision.  
12 This subdivision does not apply to a person who is not required to collect the taxes  
13 imposed under s. 77.52 or 77.53, but who voluntarily collects the taxes and submits  
14 the taxes to the department in the manner provided under s. 77.58.

15           2. A person who is required to provide itemized statements to customers as  
16 provided under subd. 1. may, instead, provide to the department a summary of all  
17 of the person's sales to customers in this state that includes the name and address  
18 of each customer and the sales price of each sale.

19           3. The department may impose a fee on each person who provides itemized  
20 statements under subd. 1. or summaries under subd. 2. to pay the cost of  
21 administering this paragraph. The department shall credit the amounts collected  
22 under this subdivision to the appropriation account under s. 20.566 (1) (gh).

23           **SECTION 3. Initial applicability.**

24           (1) This act first applies to sales made on January 1, 2016.

25

(END)