



State of Wisconsin
2017 - 2018 LEGISLATURE

LRB-3090/1
JK:wlj

2017 BILL

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.

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.

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.

BILL**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 31
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, 2018.

25 **SECTION 4. Effective date.**

