

State of Wisconsin



2015 Senate Bill 440

Date of enactment: **March 1, 2016**
Date of publication*: **March 2, 2016**

2015 WISCONSIN ACT 216

AN ACT *to repeal* 76.02 (7) and subchapter V of chapter 76 [precedes 76.90]; *to renumber and amend* 71.05 (6) (b) 50., 71.26 (3) (ym), 71.34 (1k) (n) and 71.45 (2) (a) 19.; *to amend* 20.913 (1) (b), 71.04 (4) (intro.), 71.04 (8) (c), 71.13 (2) (a) 3., 71.13 (2) (b), 71.17 (3) (intro.), 71.25 (6) (intro.), 71.25 (10) (c), 71.26 (2) (b) 10. d., 71.26 (3) (f), 71.63 (3) (c), 71.78 (1), 71.78 (2), 71.78 (4) (o), 73.01 (4) (a), 73.01 (5) (a), 73.03 (50) (d), 73.09 (2), 73.09 (4) (b), 73.09 (7) (a), 74.23 (1) (a) 2., 74.25 (1) (a) 2., 74.25 (1) (a) 3., 74.30 (1) (b), 74.30 (1) (c), 76.01, 76.02 (2), 76.04 (1), 76.07 (1), 76.07 (2), 76.13 (1), 77.255, 77.52 (7), 77.54 (61) (intro.), 77.59 (3), 77.59 (4), 77.61 (11), 77.65 (2) (g), 77.71 (2), 77.71 (4), 78.80 (3), 139.11 (4) (a), 139.11 (4) (b) (intro.), 139.38 (6), 139.82 (6) and 227.03 (1); and *to create* 71.01 (6) (j) 3. g., 71.01 (6) (j) 3. h., 71.05 (6) (b) 50. b., 71.22 (4) (j) 3. g., 71.22 (4) (j) 3. h., 71.22 (4m) (j) 3. g., 71.22 (4m) (j) 3. h., 71.26 (3) (ym) 2., 71.34 (1g) (j) 3. g., 71.34 (1g) (j) 3. h., 71.34 (1k) (n) 2., 71.42 (2) (j) 3. g., 71.42 (2) (j) 3. h., 71.45 (2) (a) 19. b., 71.78 (4) (t), 76.30 (2) (j), 77.61 (5) (b) 13., 77.71 (5), 77.73 (2m), 78.005 (13d), 78.39 (5f), 78.55 (5p), 78.64 (4), 139.01 (5p), 139.30 (8p), 139.75 (5p) and 168.01 (2s) of the statutes; **relating to:** tax administration technical changes.

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

SECTION 1. 20.913 (1) (b) of the statutes is amended to read:

20.913 (1) (b) *Excess tax payments.* Taxes collected in excess of lawful taxation, when claims therefor have been established as provided in ss. 71.30 (4), 71.74 (13), 71.75, 71.89 (1), 72.24, 74.35, 74.37, 76.13 (3), 76.39, 76.84, ~~76.91~~, 78.19, 78.20, 78.68 (10), 78.75, 78.80 (1m), 139.092, 139.25 (1), 139.36, 139.365 and 139.39 (4).

SECTION 2. 71.01 (6) (j) 3. g. of the statutes is created to read:

71.01 (6) (j) 3. g. P.L. 114-14.

SECTION 3. 71.01 (6) (j) 3. h. of the statutes is created to read:

71.01 (6) (j) 3. h. P.L. 114-26.

SECTION 4. 71.04 (4) (intro.) of the statutes is amended to read:

71.04 (4) **NONRESIDENT ALLOCATION AND APPORTIONMENT FORMULA.** (intro.) Nonresident individuals and nonresident estates and trusts engaged in business within and without the state shall be taxed only on such income as is derived from business transacted and property located within the state. The amount of such income attributable to Wisconsin may be determined by an allocation and separate accounting thereof, when the business of such nonresident individual or nonresident estate or trust within the state is not an integral part of a unitary business, but the department of revenue may permit an allocation and separate accounting in any case in which it is satisfied that the use of such method will properly reflect the income taxable by this state. In all cases in which allocation and separate accounting is not per-

* Section 991.11, WISCONSIN STATUTES: Effective date of acts. "Every act and every portion of an act enacted by the legislature over the governor's partial veto which does not expressly prescribe the time when it takes effect shall take effect on the day after its date of publication."

missible, the determination shall be made in the following manner: for all businesses except air carriers, financial organizations, telecommunications companies, pipeline companies, public utilities, railroads, ~~sleeping car companies~~ and car line companies there shall first be deducted from the total net income of the taxpayer the part thereof (less related expenses, if any) that follows the situs of the property or the residence of the recipient. The remaining net income shall be apportioned to this state by use of the following:

SECTION 5. 71.04 (8) (c) of the statutes is amended to read:

71.04 (8) (c) The net business income of railroads, ~~sleeping car companies~~, car line companies, pipeline companies, financial organizations, telecommunications companies, air carriers, and public utilities requiring apportionment shall be apportioned pursuant to rules of the department of revenue, but the income taxed is limited to the income derived from business transacted and property located within the state.

SECTION 6. 71.05 (6) (b) 50. of the statutes is renumbered 71.05 (6) (b) 50. a. and amended to read:

71.05 (6) (b) 50. a. ~~Starting~~ Except as provided in subd. 50. b., starting with the first taxable year beginning after December 31, 2013, and for each of the next 4 taxable years, 20 percent of the amount determined by subtracting the combined federal adjusted basis of all depreciated or amortized assets as of the last day of the taxable year beginning in 2013 that are also being depreciated or amortized for Wisconsin from the combined Wisconsin adjusted basis of those assets on the same day.

SECTION 7. 71.05 (6) (b) 50. b. of the statutes is created to read:

71.05 (6) (b) 50. b. If any taxable year for which the modification under subd. 50. a. is required is a fractional year under s. 71.03 (3), the difference between the modification allowed for the fractional year and the modification allowed for the 12-month taxable year shall be a modification for the first taxable year beginning after December 31, 2018.

SECTION 8. 71.13 (2) (a) 3. of the statutes is amended to read:

71.13 (2) (a) 3. ~~Gift tax returns or reports, sales~~ Sales and use tax returns, and withholding returns or reports that were required to be filed, if not previously filed.

SECTION 9. 71.13 (2) (b) of the statutes is amended to read:

71.13 (2) (b) Upon receipt of the returns described in par. (a), the department shall immediately determine the amount of taxes including interest, penalties, and costs to be payable, as well as any delinquent income, withholding, sales, ~~and use, and gift~~ taxes, penalties, interest, and costs due, and shall certify those amounts to the court. The court shall then enter an order directing the personal representative or trustee to pay the amounts found to be due by the department and take the department's receipt

for the amount paid. The receipt shall be evidence of the payment and shall be filed with the court before a final distribution of the estate or trust is ordered and the personal representative or trustee is discharged. The filing of the receipt shall in no manner affect the obligation of the personal representative or trustee to file income, sales, and withholding returns covering transactions reportable during the final taxable year of the estate or trust and to pay income, sales, use and withholding taxes, penalties, interest, and costs due as the result of such transactions.

SECTION 10. 71.17 (3) (intro.) of the statutes is amended to read:

71.17 (3) LIABILITY FOR PAYMENT OF TAXES DUE FROM DECEDENT. (intro.) Any income, withholding, sales, ~~or use, or gift~~ taxes, penalties, interest, and costs found to be due from a decedent, an estate, or a trust for any of the years open to assessment under s. 71.77 and any delinquent income, withholding, sales, ~~or use, or gift~~ taxes, penalties, interest, and costs found to be due shall be assessed against and paid by one of the following:

SECTION 11. 71.22 (4) (j) 3. g. of the statutes is created to read:

71.22 (4) (j) 3. g. P.L. 114-14.

SECTION 12. 71.22 (4) (j) 3. h. of the statutes is created to read:

71.22 (4) (j) 3. h. P.L. 114-26.

SECTION 13. 71.22 (4m) (j) 3. g. of the statutes is created to read:

71.22 (4m) (j) 3. g. P.L. 114-14.

SECTION 14. 71.22 (4m) (j) 3. h. of the statutes is created to read:

71.22 (4m) (j) 3. h. P.L. 114-26.

SECTION 15. 71.25 (6) (intro.) of the statutes is amended to read:

71.25 (6) ALLOCATION AND SEPARATE ACCOUNTING AND APPORTIONMENT FORMULA. (intro.) Corporations engaged in business within and without the state shall be taxed only on such income as is derived from business transacted and property located within the state. The amount of such income attributable to Wisconsin may be determined by an allocation and separate accounting thereof, when the business of such corporation within the state is not an integral part of a unitary business, but the department of revenue may permit an allocation and separate accounting in any case in which it is satisfied that the use of such method will properly reflect the income taxable by this state. In all cases in which allocation and separate accounting is not permissible, the determination shall be made in the following manner: for all businesses except air carriers, financial organizations, telecommunications companies, pipeline companies, public utilities, railroads, ~~sleeping car companies~~, car line companies and corporations or associations that are subject to a tax on unrelated business income under s. 71.26 (1) (a) there shall first be deducted from the total net income of

the taxpayer the part thereof (less related expenses, if any) that follows the situs of the property or the residence of the recipient. The remaining net income shall be apportioned to this state by use of the following:

SECTION 16. 71.25 (10) (c) of the statutes is amended to read:

71.25 (10) (c) The net business income of railroads, ~~sleeping-car companies,~~ car line companies, pipeline companies, financial organizations, telecommunications companies, air carriers, and public utilities requiring apportionment shall be apportioned pursuant to rules of the department of revenue, but the income taxed is limited to the income derived from business transacted and property located within the state.

SECTION 17. 71.26 (2) (b) 10. d. of the statutes, as created by 2015 Wisconsin Act 55, is amended to read:

71.26 (2) (b) 10. d. For purposes of subd. 10. a., “Internal Revenue Code” does not include amendments to the federal Internal Revenue Code enacted after December 31, 2013, except that “Internal Revenue Code” includes the provisions of P.L. 113-97, P.L. 113-159, P.L. 113-168, section 302901 of P.L. 113-287, sections 171, 172, and 201 to 221 of P.L. 113-295, and sections 102, 105, and 207 of division B of P.L. 113-295, P.L. 114-14, and P.L. 114-26.

SECTION 18. 71.26 (3) (f) of the statutes is amended to read:

71.26 (3) (f) Section 164 (a) is modified so that foreign taxes are not deductible unless the income on which the tax is based is taxable under this chapter and so that gross receipts taxes assessed in lieu of property taxes, the license fee under s. 76.28 and the taxes under ss. 70.375, and 76.81 and 76.94 are deductible.

SECTION 19. 71.26 (3) (ym) of the statutes is renumbered 71.26 (3) (ym) 1. and amended to read:

71.26 (3) (ym) 1. Starting Except as provided in subd. 2., starting with the first taxable year beginning after December 31, 2013, and for each of the next 4 taxable years, a corporation shall subtract 20 percent of the amount determined by subtracting the combined federal adjusted basis of all depreciated or amortized assets as of the last day of the taxable year beginning in 2013 that are also being depreciated or amortized for Wisconsin from the combined Wisconsin adjusted basis of those assets on the same day.

SECTION 20. 71.26 (3) (ym) 2. of the statutes is created to read:

71.26 (3) (ym) 2. If any taxable year for which the modification under subd. 1. is required is a fractional year under s. 71.24 (6) (c), the difference between the modification allowed for the fractional year and the modification allowed for the 12-month taxable year shall be a modification for the first taxable year beginning after December 31, 2018.

SECTION 21. 71.34 (1g) (j) 3. g. of the statutes is created to read:

71.34 (1g) (j) 3. g. P.L. 114-14.

SECTION 22. 71.34 (1g) (j) 3. h. of the statutes is created to read:

71.34 (1g) (j) 3. h. P.L. 114-26.

SECTION 23. 71.34 (1k) (n) of the statutes is renumbered 71.34 (1k) (n) 1. and amended to read:

71.34 (1k) (n) 1. Starting Except as provided in subd. 2., starting with the first taxable year beginning after December 31, 2013, and for each of the next 4 taxable years, a subtraction shall be made in an amount equal to 20 percent of the amount determined by subtracting the combined federal adjusted basis of all depreciated or amortized assets as of the last day of the taxable year beginning in 2013 that are also being depreciated or amortized for Wisconsin from the combined Wisconsin adjusted basis of those assets on the same day.

SECTION 24. 71.34 (1k) (n) 2. of the statutes is created to read:

71.34 (1k) (n) 2. If any taxable year for which the modification under subd. 1. is required is a fractional year under s. 71.24 (6) (c), the difference between the modification allowed for the fractional year and the modification allowed for the 12-month taxable year shall be a modification for the first taxable year beginning after December 31, 2018.

SECTION 25. 71.42 (2) (j) 3. g. of the statutes is created to read:

71.42 (2) (j) 3. g. P.L. 114-14.

SECTION 26. 71.42 (2) (j) 3. h. of the statutes is created to read:

71.42 (2) (j) 3. h. P.L. 114-26.

SECTION 27. 71.45 (2) (a) 19. of the statutes is renumbered 71.45 (2) (a) 19. a. and amended to read:

71.45 (2) (a) 19. a. Starting Except as provided in subd. 19. b., starting with the first taxable year beginning after December 31, 2013, and for each of the next 4 taxable years, by subtracting 20 percent of the amount determined by subtracting the combined federal adjusted basis of all depreciated or amortized assets as of the last day of the taxable year beginning in 2013 that are also being depreciated or amortized for Wisconsin from the combined Wisconsin adjusted basis of those assets on the same day.

SECTION 28. 71.45 (2) (a) 19. b. of the statutes is created to read:

71.45 (2) (a) 19. b. If any taxable year for which the modification under subd. 19. a. is required is a fractional year under s. 71.44 (2) (c), the difference between the modification allowed for the fractional year and the modification allowed for the 12-month taxable year shall be a modification for the first taxable year beginning after December 31, 2018.

SECTION 29. 71.63 (3) (c) of the statutes is amended to read:

71.63 (3) (c) In regard to a single-owner entity that is disregarded as a separate entity under section 7701 of

the Internal Revenue Code, the owner, not the entity, is an “employer,” except that, if the entity elects to be an employer for federal withholding tax purposes, the entity is the employer for purposes of this subchapter.

SECTION 30. 71.78 (1) of the statutes is amended to read:

71.78 (1) **DIVULGING INFORMATION.** Except as provided in subs. (4), (4m) and (10), no person may divulge or circulate or offer to obtain, divulge, or circulate any information derived from an income, franchise, withholding, fiduciary, partnership, or limited liability company or gift tax return or tax credit claim, including information which may be furnished by the department as provided in this section. This subsection does not prohibit publication by any newspaper of information lawfully derived from such returns or claims for purposes of argument or prohibit any public speaker from referring to such information in any address. This subsection does not prohibit the department from publishing statistics classified so as not to disclose the identity of particular returns, or claims or reports and the items thereof. This subsection does not prohibit employees or agents of the department of revenue from offering or submitting any return, including joint returns of a spouse or former spouse, separate returns of a spouse, individual returns of a spouse or former spouse, and combined individual income tax returns, or from offering or submitting any claim, schedule, exhibit, writing, or audit report or a copy of, and any information derived from, any of those documents as evidence into the record of any contested matter involving the department in proceedings or litigation on state tax matters if, in the department’s judgment, that evidence has reasonable probative value.

SECTION 31. 71.78 (2) of the statutes is amended to read:

71.78 (2) **DISCLOSURE OF NET TAX.** The department shall make available upon suitable forms prepared by the department information setting forth the net Wisconsin income tax, or Wisconsin franchise tax, or Wisconsin gift tax reported as paid or payable in the returns filed by any individual or corporation, and any amount of delinquent taxes owed by any such individual or corporation, for any individual year upon request. When making available information setting forth the delinquent taxes owed by an individual or corporation, the information shall include interest, penalties, fees, and costs, which are unpaid for more than 90 days after all appeal rights have expired, except that such information may not be provided for any person who has reached an agreement or compromise with the department, or the department of justice, under s. 71.92 and is in compliance with that agreement, regarding the payment of delinquent taxes, or the name of any person who is protected by a stay that is in effect under the Federal Bankruptcy Code. Before the request is granted, the person desiring to obtain the information shall prove his or her identity and shall be required to sign

a statement setting forth the person’s address and reason for making the request and indicating that the person understands the provisions of this section with respect to the divulgement, publication, or dissemination of information obtained from returns as provided in sub. (1). The use of a fictitious name is a violation of this section. Within 24 hours after any information from any such tax return has been so obtained, the department shall mail to the person from whose return the information has been obtained a notification which shall give the name and address of the person obtaining the information and the reason assigned for requesting the information. The department shall collect from the person requesting the information a fee of \$4 for each return.

SECTION 32. 71.78 (4) (o) of the statutes is amended to read:

71.78 (4) (o) A licensing department or the supreme court, if the supreme court agrees, for the purpose of denial, nonrenewal, discontinuation and revocation of a license based on tax delinquency under s. 73.0301 or unemployment insurance contribution delinquency under s. 108.227.

SECTION 33. 71.78 (4) (t) of the statutes is created to read:

71.78 (4) (t) For purposes of obtaining the outstanding liability secured by a tax warrant, any person, or authorized agent of any person, who provides satisfactory evidence to the department, as determined by the department, that the person has a material interest, or intends to obtain a material interest, in a property that is subject to a tax warrant filed by the department under s. 71.91 (5).

SECTION 34. 73.01 (4) (a) of the statutes is amended to read:

73.01 (4) (a) Subject to the provisions for judicial review contained in s. 73.015, the commission shall be the final authority for the hearing and determination of all questions of law and fact arising under sub. (5) and s. 72.86 (4), 1985 stats., and ss. 70.38 (4) (a), 70.397, 70.64, and 70.995 (8), s. 76.38 (12) (a), 1993 stats., ss. 76.39 (4) (c), 76.48 (6), 76.91, 77.26 (3), 77.59 (5m) and (6) (b), 78.01, 78.22, 78.40, 78.555, 139.02, 139.03, 139.06, 139.31, 139.315, 139.33, 139.76, 139.78, 341.405, and 341.45, subch. XIV of ch. 71, and subch. VII of ch. 77. Whenever with respect to a pending appeal there is filed with the commission a stipulation signed by the department of revenue and the adverse party, under s. 73.03 (25), or the department of transportation and the adverse party agreeing to an affirmance, modification, or reversal of the department of revenue’s or department of transportation’s position with respect to some or all of the issues raised in the appeal, the commission shall enter an order affirming or modifying in whole or in part, or canceling the assessment appealed from, or allowing in whole or in part or denying the petitioner’s refund claim, as the case may be, pursuant to and in accordance with the

stipulation filed. No responsibility shall devolve upon the commission, respecting the signing of an order of dismissal as to any pending appeal settled by the department of revenue or the department of transportation without the approval of the commission.

SECTION 35. 73.01 (5) (a) of the statutes is amended to read:

73.01 (5) (a) Any person who is aggrieved by a determination of the state board of assessors under s. 70.995 (8) or who has filed a petition for redetermination with the department of revenue and who is aggrieved by the redetermination of the department of revenue may, within 60 days of the determination of the state board of assessors or of the department of revenue or, in all other cases, within 60 days after the redetermination but not thereafter, file with the clerk of the commission a petition for review of the action of the department of revenue and the number of copies of the petition required by rule adopted by the commission. Any person who is aggrieved by a determination of the department of transportation under s. 341.405 or 341.45 may, within 30 days after the determination of the department of transportation, file with the clerk of the commission a petition for review of the action of the department of transportation and the number of copies of the petition required by rule adopted by the commission. If a municipality appeals, its appeal shall set forth that the appeal has been authorized by an order or resolution of its governing body and the appeal shall be verified by a member of that governing body as pleadings in courts of record are verified. The clerk of the commission shall transmit one copy to the department of revenue, or to the department of transportation, and to each party. In the case of appeals from manufacturing property assessments, the person assessed shall be a party to a proceeding initiated by a municipality. At the time of filing the petition, the petitioner shall pay to the commission a \$25 filing fee. The commission shall deposit the fee in the general fund. Within 30 days after such transmission the department of revenue, except for petitions objecting to manufacturing property assessments, or the department of transportation, shall file with the clerk of the commission an original and the number of copies of an answer to the petition required by rule adopted by the commission and shall serve one copy on the petitioner or the petitioner's attorney or agent. Within 30 days after service of the answer, the petitioner may file and serve a reply in the same manner as the petition is filed. Any person entitled to be heard by the commission under s. 76.38 (12) (a), 1993 stats., or s. 76.39 (4) (c); ~~or 76.48; or 76.94~~ may file a petition with the commission within the time and in the manner provided for the filing of petitions in income or franchise tax cases. Such papers may be served as a circuit court summons is served or by certified mail. For the purposes of this subsection, a petition for review is considered timely filed if mailed by certified mail in a properly addressed

envelope, with postage duly prepaid, which envelope is postmarked before midnight of the last day for filing.

SECTION 36. 73.03 (50) (d) of the statutes is amended to read:

73.03 (50) (d) In the case of a sole proprietor, signs the form or, in the case of other persons, has an individual who is authorized to act on behalf of the person sign the form, or, in the case of a single-owner entity that is disregarded as a separate entity under section 7701 of the Internal Revenue Code, the person is the owner. If an owner elects under s. 77.58 (3) (a) to file a separate electronic return for each of the owner's disregarded entities, each disregarded entity shall obtain a certificate under this subsection. Any person who may register under this subsection may designate an agent, as defined in s. 77.524 (1) (ag), to register with the department under this subsection in the manner prescribed by the department. In this paragraph, "sign" has the meaning given in s. 77.51 (17r).

SECTION 37. 73.09 (2) of the statutes, as affected by [2015 Wisconsin Act 55](#), is amended to read:

73.09 (2) DEPARTMENT OF REVENUE ASSESSMENT PERSONNEL. The requirements established for local assessment personnel under sub. (1) shall also apply to department of revenue assessment personnel. The division of personnel management in the department of administration with the assistance of the department of revenue shall determine the position classifications for which certification shall apply within the department of revenue. The first level of certification shall be obtained within ~~100 days of the employee's appointment~~ a timeframe consistent with the department of revenue's employment practices. The department of revenue in consultation with the division of personnel management shall establish requirements for obtaining higher levels of assessor certification.

SECTION 38. 73.09 (4) (b) of the statutes is amended to read:

73.09 (4) (b) Persons may be recertified by ~~passing an examination as provided in sub. (5) or by attendance for attending at least 4 of the previous 5 years at annual meetings called by the department of revenue under s. 73.06 (1) and by meeting continuing education requirements determined by the department of revenue.~~ The department of revenue may revoke a person's certification if the person fails to attend more than one annual meeting or fails to meet the continuing education requirements in any recertification cycle. The department may reinstate a certification revoked under this paragraph after a revocation period of no less than one year has expired if the person whose certification was revoked requests reinstatement, attends the next annual meeting under s. 73.06 (1) following the date on which the department revoked the certification, and passes an examination under sub. (5).

SECTION 39. 73.09 (7) (a) of the statutes is amended to read:

73.09 (7) (a) The secretary of revenue or a designee may revoke or suspend the certification of any assessor, assessment personnel, or expert appraiser for the practice of any fraud or deceit in obtaining certification, or any negligence, incompetence, or misconduct, including making a fraudulent change in the assessment roll after it is opened for examination under s. 70.47 (3). The secretary of revenue or the secretary's designee may require any assessor, assessment personnel, or expert appraiser to take corrective action in order to avoid the revocation or suspension of that person's certification for the activities described under this paragraph.

SECTION 40. 74.23 (1) (a) 2. of the statutes is amended to read:

74.23 (1) (a) 2. Pay to the proper treasurer all collections of special assessments, special charges and special taxes, except that occupational taxes under ss. 70.40 to 70.421 and forest cropland, ~~woodland~~ and managed forest land taxes under ch. 77 shall be settled for under s. 74.25 (1) (a) 1. to 8.

SECTION 41. 74.25 (1) (a) 2. of the statutes is amended to read:

74.25 (1) (a) 2. Pay to the proper treasurer all collections of special assessments, special charges and special taxes, except that occupational taxes under ss. 70.40 to 70.421 and forest cropland, ~~woodland~~ and managed forest land taxes under ch. 77 shall be settled for under subs. 5. to 8.

SECTION 42. 74.25 (1) (a) 3. of the statutes is amended to read:

74.25 (1) (a) 3. Retain all collections of special assessments, special charges and special taxes due to the taxation district, except that occupational taxes under ss. 70.40 to 70.421 and forest cropland, ~~woodland~~ and managed forest land taxes under ch. 77 shall be settled for under subs. 5. to 8.

SECTION 43. 74.30 (1) (b) of the statutes is amended to read:

74.30 (1) (b) Pay to the proper treasurer all collections of special assessments, special charges and special taxes, except that occupational taxes under ss. 70.40 to 70.421 and forest cropland, ~~woodland~~ and managed forest land taxes under ch. 77 shall be settled for under pars. (e) to (h).

SECTION 44. 74.30 (1) (c) of the statutes is amended to read:

74.30 (1) (c) Retain all collections of special assessments, special charges and special taxes due to the taxation district, except that occupational taxes under ss. 70.40 to 70.421 and forest cropland, ~~woodland~~ and managed forest land taxes under ch. 77 shall be settled for under pars. (e) to (h).

SECTION 45. 76.01 of the statutes is amended to read:

76.01 Railroads and utilities, assessment. The department of revenue shall make an annual assessment of the property of all railroad companies, of all conservation and regulation companies, ~~of all sleeping-car companies,~~ of all air carriers, and of all pipeline companies, within this state, for the purpose of levying and collecting taxes thereon, as provided in this subchapter.

SECTION 46. 76.02 (2) of the statutes is amended to read:

76.02 (2) "Company", without other designation or qualification, includes any railroad company, any conservation and regulation company, ~~any express company,~~ any air carrier company, and any pipeline company ~~and any sleeping-car company,~~ as defined in this section, to which "company" is applied.

SECTION 47. 76.02 (7) of the statutes is repealed.

SECTION 48. 76.04 (1) of the statutes is amended to read:

76.04 (1) Every company defined in s. 76.02 shall, annually, file a true and accurate statement in such manner and form and setting forth such facts as the department shall deem necessary to enforce ss. 76.01 to 76.26. The annual reports for railroad companies, ~~sleeping-car companies and express companies~~ shall be filed on or before April 15 and for conservation and regulation companies, air carriers and pipeline companies on or before May 1.

SECTION 49. 76.07 (1) of the statutes is amended to read:

76.07 (1) DUTY OF DEPARTMENT. The department on or before August 1 in each year in the case of railroad companies ~~and sleeping-car companies,~~ and on or before September 15 in the case of air carrier companies, conservation and regulation companies and pipeline companies, shall, according to its best knowledge and judgment, ascertain and determine the full market value of the property of each company within the state.

SECTION 50. 76.07 (2) of the statutes is amended to read:

76.07 (2) RELATION TO STATE VALUATION; DESCRIPTION. The value of the property of each of said companies for assessment shall be made on the same basis and for the same period of time, as near as may be, as the value of the general property of the state is ascertained and determined. The department shall prepare an assessment roll and place thereon after the name of each of said companies assessed, the following general description of the property of such company, to wit: "Real estate, right-of-way, tracks, stations, terminals, appurtenances, rolling stock, equipment, franchises and all other real estate and personal property of said company," in the case of railroads, and "Real estate, right-of-way, poles, wires, conduits, cables, devices, appliances, instruments, franchises and all other real and personal property of said company," in the case of conservation and regulation

companies, and “Real estate, appurtenances, rolling stock, equipment, franchises, and all other real estate and personal property of said company,” in the case of ~~sleeping car~~ and air carrier companies, and “Land and land rights, structures, improvements, mains, pumping and regulation equipment, services, appliances, instruments, franchises and all other real and personal property of said company,” in the case of pipeline companies, which description shall be deemed and held to include the entire property and franchises of the company specified and all title and interest therein.

SECTION 51. 76.13 (1) of the statutes is amended to read:

76.13 (1) The department shall compute and levy a tax upon the property of each company defined in s. 76.02, as assessed in the manner specified in ss. 76.07 and 76.08, at the average net rate of taxation determined under s. 76.126. The amount of tax to be paid by each such company shall be extended upon a tax roll opposite the description of the property of the respective companies. The tax rolls for all companies required to be assessed on or before August 1 in each year under s. 76.07 (1) shall be completed on or before August 10, and for all companies required to be assessed on or before September 15 in each year under s. 76.07 (1) shall be completed on or before October 1; and the department shall thereupon attach to each such roll a certificate signed by the secretary of revenue, which shall be as follows:

“I hereby certify that the foregoing tax roll includes the property of all railroad companies, ~~sleeping car companies~~, air carrier companies, conservation and regulation companies or pipeline companies, as the case may be, defined in s. 76.02, liable to taxation in this state; that the valuation of the property of each company as set down in said tax roll is the full market value thereof as assessed by the department of revenue, except as changed by court judgment, and that the taxes thereon charged in said tax roll have been assessed and levied at the average net rate of taxation in this state, as required by law”.

SECTION 52. 76.30 (2) (j) of the statutes is created to read:

76.30 (2) (j) An assessor employed by a local unit of government if the department determines that providing the information is necessary to verify whether real or personal property located in a taxing jurisdiction is subject to the taxes and fees imposed under this subchapter or to general local property taxes.

SECTION 53. Subchapter V of chapter 76 [precedes 76.90] of the statutes is repealed.

SECTION 54. 77.255 of the statutes is amended to read:

77.255 Exemptions from return. No return is required with respect to conveyances exempt under s. 77.25 (1), (2r), (4), ~~(10m)~~, or (11) from the fee imposed under s. 77.22. No return is required with respect to con-

veyances exempt under s. 77.25 (2) unless the transferor is also a lender for the transaction.

SECTION 55. 77.52 (7) of the statutes is amended to read:

77.52 (7) Every person desiring to operate as a seller within this state who holds a valid certificate under s. 73.03 (50) shall file with the department an application for a permit for each place of operations. Every application for a permit shall be made upon a form prescribed by the department and shall set forth the name under which the applicant intends to operate, the location of the applicant’s place of operations, and the other information that the department requires. If an owner elects under s. 77.58 (3) (a) to file a separate electronic return for each of the owner’s disregarded entities, each disregarded entity is an applicant under this subsection. Except as provided in sub. (7b), the application shall be signed by the owner if a sole proprietor; in the case of sellers other than sole proprietors, the application shall be signed by the person authorized to act on behalf of such sellers. A nonprofit organization that has a sales price taxable under s. 77.54 (7m) shall obtain a seller’s permit and pay taxes under this subchapter on all taxable sales prices received after it is required to obtain that permit. If that organization becomes eligible later for the exemption under s. 77.54 (7m) except for its possession of a seller’s permit, it may surrender that permit.

SECTION 56. 77.54 (61) (intro.) of the statutes is amended to read:

77.54 (61) (intro.) The sales price from the sale ~~of to~~, and the storage, use, or other consumption ~~of the following~~ by, a person primarily engaged, as determined by the department, in commercial printing, book printing, or support activities for printing described under 323111, 323117, and 323120 of the North American Industry Classification System, of any of the following:

SECTION 57. 77.59 (3) of the statutes is amended to read:

77.59 (3) No determination of the tax liability of a person may be made unless written notice of the determination is given to the ~~taxpayer person~~ person within 4 years after the due date of the ~~taxpayer’s person’s~~ person’s Wisconsin income or franchise tax return that corresponds to the date the sale or purchase was completed or, if exempt, within 4 years of the 15th day of the 4th month of the year following the close of the calendar or fiscal year; that corresponds to the date the sale or purchase was completed; within 4 years of the dissolution of a corporation; or within 4 years of the date any sales and use tax return required to be filed for any period in that year was filed, whichever is later. The notice required under this paragraph shall specify whether the determination is an office audit determination or a field audit determination, and it shall be in writing. If the department is unable to obtain service by mail, publication of it as a class 3 notice, under

ch. 985, shall be service of notice in any case where notice is required under this subchapter.

SECTION 58. 77.59 (4) of the statutes is amended to read:

77.59 (4) (a) Except as provided in sub. (3m), at any time within 4 years after the due date of a person's ~~corresponding~~ Wisconsin income or franchise tax return that corresponds to the date the sale or purchase was completed or, if exempt, within 4 years of the 15th day of the 4th month of the year following the close of the calendar or fiscal year ~~for which that person files a claim that corresponds to the date the sale or purchase was completed~~, that person may, unless a determination by the department by office audit or field audit of a seller has been made, and unless a determination by office audit of a buyer other than an audit in which the tax that is the subject of the refund claim was not adjusted has been made, and unless a determination by field audit of the buyer has been made, file with the department a claim for refund of taxes paid to the department by that person. If the amount of the claim is at least \$50 or if either the seller has ceased doing business, the buyer is being field audited, or the seller may no longer file a claim, the buyer may, within the ~~time~~ period under this subsection, file a claim with the department for a refund of the taxes paid to the seller. A claim is timely if it fulfills the requirements under s. 77.61 (14). A buyer may claim a refund under this paragraph only on a form prescribed by the department, only by signing that form, and only if the seller signs the form unless the department waives that requirement. If both a buyer and a seller file a valid claim for the same refund, the department may pay either claim. The claim for refund shall be regarded as a request for determination. The determination thus requested shall be made by the department within one year after the claim for refund is received by it unless the ~~taxpayer~~ person has consented in writing to an extension of the one-year time period prior to its expiration.

(b) A claim for refund that is not to be passed along to customers under sub. (8m) may be made within 2 years of the determination of a tax assessed by office audit or field audit and paid if the tax was not protested by the filing of a petition for redetermination. No claim for refund may be allowed with regard to items that were not adjusted in the office audit or field audit. A claim is timely if it fulfills the requirements under s. 77.61 (14). ~~No claim may be allowed under this paragraph for any tax self-assessed by the taxpayer.~~ If a claim is filed under this paragraph, the department may make an additional assessment in respect to any item that was a subject of the prior assessment.

SECTION 59. 77.61 (5) (b) 13. of the statutes is created to read:

77.61 (5) (b) 13. For purposes of obtaining the outstanding liability secured by a tax warrant, any person, or authorized agent of any person, who provides satisfac-

tory evidence to the department, as determined by the department, that the person has a material interest, or intends to obtain a material interest, in a property that is subject to a tax warrant filed by the department under s. 77.62 (1).

SECTION 60. 77.61 (11) of the statutes is amended to read:

77.61 (11) Any city, village or town clerk or other official whose duty it is to issue licenses or permits to engage in a business involving the sale at retail of tangible personal property or items, property, or goods under s. 77.52 (1) (b), (c), or (d) subject to tax under this subchapter, or the furnishing of services so subject to tax, shall, before issuing such license or permit, require proof that the person to whom such license or permit is to be issued is the holder of a seller's permit or use tax registration certificate, is registered to collect, report, and remit use tax under this subchapter, or has been informed by an employee of the department that the department will issue a seller's permit or use tax registration certificate to that person or register that person to collect, report, and remit use tax. In the case of a single-owner entity that is disregarded as a separate entity under ch. 71, the requirement to hold a seller's permit is satisfied if the seller's permit is in the name of either the disregarded entity or its owner.

SECTION 61. 77.65 (2) (g) of the statutes is amended to read:

77.65 (2) (g) "Use tax" means the tax imposed under ss. 77.53 and 77.71 (2), (3), ~~and (4), and (5).~~

SECTION 62. 77.71 (2) of the statutes is amended to read:

77.71 (2) An excise tax is imposed at the rates under s. 77.70 in the case of a county tax or at the rate under s. 77.705 or 77.706 in the case of a special district tax of the purchase price upon every person storing, using, or otherwise consuming in the county or special district tangible personal property, or items, property, or goods specified under s. 77.52 (1) (b), (c), or (d), or services if the tangible personal property, item, property, good, or service is subject to the state use tax under s. 77.53, except that a receipt indicating that the tax under sub. (1), (3), ~~or (4), or (5)~~ has been paid relieves the buyer of liability for the tax under this subsection and except that if the buyer has paid a similar local tax in another state on a purchase of the same tangible personal property, item, property, good, or service that tax shall be credited against the tax under this subsection and except that for motor vehicles that are used for a purpose in addition to retention, demonstration, or display while held for sale in the regular course of business by a dealer the tax under this subsection is imposed not on the purchase price but on the amount under s. 77.53 (1m).

SECTION 63. 77.71 (4) of the statutes is amended to read:

77.71 (4) An excise tax is imposed at the rates under s. 77.70 in the case of a county tax or at the rate under s. 77.705 or 77.706 in the case of a special district tax of the purchase price upon every person storing, using, or otherwise consuming a motor vehicle, boat, recreational vehicle, as defined in s. 340.01 (48r), or aircraft, if that property must be registered or titled with this state and if that property is to be customarily kept in a county that has in effect an ordinance under s. 77.70 or in a special district that has in effect a resolution under s. 77.705 or 77.706, except that if the buyer has paid a similar local sales tax in another state on a purchase of the same property, that tax shall be credited against the tax under this subsection. The lease or rental of a motor vehicle, boat, recreational vehicle, as defined in s. 340.01 (48r), or aircraft is not taxed under this subsection if the lease or rental does not require recurring periodic payments.

SECTION 64. 77.71 (5) of the statutes is created to read:

77.71 (5) An excise tax is imposed on the purchase price for the lease or rental of a motor vehicle, boat, recreational vehicle, as defined in s. 340.01 (48r), or aircraft at the rates under s. 77.70 in the case of a county tax or at the rate under s. 77.705 or 77.706 in the case of a special district tax upon every person storing, using, or otherwise consuming in the county or special district the motor vehicle, boat, recreational vehicle, as defined in s. 340.01 (48r), or aircraft if that property must be registered or titled with this state and if the lease or rental does not require recurring periodic payments, except that a receipt indicating that the tax under sub. (1) had been paid relieves the purchaser of liability for the tax under this subsection and except that if the purchaser has paid a similar local tax in another state on the same lease or rental of such motor vehicle, boat, recreational vehicle, as defined in s. 340.01 (48r), or aircraft, that tax shall be credited against the tax under this subsection.

SECTION 65. 77.73 (2m) of the statutes is created to read:

77.73 (2m) Counties and special districts do not have jurisdiction to impose the tax under s. 77.71 (5) with regard to the lease or rental of a motor vehicle, boat, recreational vehicle, as defined in s. 340.01 (48r), or aircraft if the lease or rental does not require recurring periodic payments and if the purchaser received the property in another county or special district in this state and then brings the property into a county or special district that imposes the tax under s. 77.71 (5).

SECTION 66. 78.005 (13d) of the statutes is created to read:

78.005 (13d) "Person" includes any individual, sole proprietorship, partnership, limited liability company, corporation, or association. A single-owner entity that is disregarded as a separate entity under ch. 71 is disregarded as a separate entity for purposes of this subchapter.

SECTION 67. 78.39 (5f) of the statutes is created to read:

78.39 (5f) "Person" includes any individual, sole proprietorship, partnership, limited liability company, corporation, or association. A single-owner entity that is disregarded as a separate entity under ch. 71 is disregarded as a separate entity for purposes of this subchapter.

SECTION 68. 78.55 (5p) of the statutes is created to read:

78.55 (5p) "Person" includes any individual, sole proprietorship, partnership, limited liability company, corporation, or association. A single-owner entity that is disregarded as a separate entity under ch. 71 is disregarded as a separate entity for purposes of this subchapter.

SECTION 69. 78.64 (4) of the statutes is created to read:

78.64 (4) "Person" includes any individual, sole proprietorship, partnership, limited liability company, corporation, or association. A single-owner entity that is disregarded as a separate entity under ch. 71 is disregarded as a separate entity for purposes of this subchapter.

SECTION 70. 78.80 (3) of the statutes is amended to read:

78.80 (3) Sections 71.78 (1) and (4) to (9) and 71.83 (2) (a) 3., relating to confidentiality of income, and franchise ~~and gift~~ tax returns, apply to any information obtained from any person on a motor vehicle fuel, general aviation fuel or alternate fuels tax return, report, schedule, exhibit, or other document or from an audit report pertaining to the same.

SECTION 71. 139.01 (5p) of the statutes is created to read:

139.01 (5p) "Person" includes any individual, sole proprietorship, partnership, limited liability company, corporation, or association. A single-owner entity that is disregarded as a separate entity under ch. 71 is disregarded as a separate entity for purposes of this subchapter.

SECTION 72. 139.11 (4) (a) of the statutes is amended to read:

139.11 (4) (a) Sections 71.78 (1), (1m), and (4) to (9) and 71.83 (2) (a) 3. and 3m., relating to confidentiality of income, and franchise ~~and gift~~ tax returns, apply to any information obtained from any person on a fermented malt beverage tax return, report, schedule, exhibit, or other document or from an audit report relating to any of those documents, except that the department of revenue shall publish brewery production and sales statistics.

SECTION 73. 139.11 (4) (b) (intro.) of the statutes is amended to read:

139.11 (4) (b) (intro.) Sections 71.78 (1) and (4) to (9) and 71.83 (2) (a) 3., relating to confidentiality of income, and franchise ~~and gift~~ tax returns, do not apply

to any information obtained from any person on an intoxicating liquor tax return, report, schedule, exhibit, or other document or from an audit report relating to any of those documents. With the information provided to the department by any person, the department of revenue shall publish at least once each month:

SECTION 74. 139.30 (8p) of the statutes is created to read:

139.30 (8p) "Person" includes any individual, sole proprietorship, partnership, limited liability company, corporation, or association. A single-owner entity that is disregarded as a separate entity under ch. 71 is disregarded as a separate entity for purposes of this subchapter.

SECTION 75. 139.38 (6) of the statutes is amended to read:

139.38 (6) Sections 71.78 (1), (1m), and (4) to (9) and 71.83 (2) (a) 3. and 3m., relating to confidentiality of income, and franchise ~~and gift~~ tax returns, apply to any information obtained from any person on a cigarette tax return, report, schedule, exhibit, or other document or from an audit report pertaining to the same.

SECTION 76. 139.75 (5p) of the statutes is created to read:

139.75 (5p) "Person" includes any individual, sole proprietorship, partnership, limited liability company, corporation, or association. A single-owner entity that is disregarded as a separate entity under ch. 71 is disre-

garded as a separate entity for purposes of this subchapter.

SECTION 77. 139.82 (6) of the statutes is amended to read:

139.82 (6) Sections 71.78 (1), (1m), and (4) to (9) and 71.83 (2) (a) 3. and 3m., relating to confidentiality of income, and franchise ~~and gift~~ tax returns, apply to any information obtained from any person on a tobacco product tax return, report, schedule, exhibit, or other document or from an audit report pertaining to the same.

SECTION 78. 168.01 (2s) of the statutes is created to read:

168.01 (2s) "Person" includes any individual, sole proprietorship, partnership, limited liability company, corporation, or association. A single-owner entity that is disregarded as a separate entity under ch. 71 is disregarded as a separate entity for purposes of this subchapter.

SECTION 79. 227.03 (1) of the statutes is amended to read:

227.03 (1) This chapter applies to cases arising under s. 76.38, 1993 stats., and ss. 76.39, and 76.48 ~~and 76.94~~.

SECTION 80. Effective dates. This act takes effect on the day after publication, except as follows:

(1) LICENSE FEE RETURNS. The treatment of section 76.30 (2) (j) of the statutes takes effect on the first day of the 3rd month beginning after publication.