

# State of Wisconsin



2017 Assembly Bill 735

Date of enactment: April 16, 2018  
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## 2017 WISCONSIN ACT 324

AN ACT *to amend* 71.03 (2) (i) 3., 71.03 (4) (b), 71.54 (4), 71.65 (1) (a) 2., 71.65 (2) (a), 71.71 (1) (a) 2., 71.71 (2), 71.715 (1) (a) 2., 71.715 (2), 71.74 (11), 71.74 (14), 71.80 (2), 71.80 (12) (a) 2., 71.80 (12) (b) 2., 71.80 (12) (c) 2. a., 71.80 (16) (b), 71.91 (6) (c) 2., 71.91 (6) (f) 1., 71.91 (7) (b), 71.91 (7) (h), 73.0301 (2) (b) 1. b., 73.0302 (2), 73.09 (5), 73.09 (6), 73.13 (2) (c), 77.51 (11d), 77.52 (11), 77.52 (18) (bm), 77.59 (3), 77.59 (7), 77.9961 (3), 78.65 (1), 139.096, 139.77 (3), 139.77 (4) and 177.24 (2); and *to create* 73.03 (73m) and 77.59 (5r) of the statutes; **relating to:** creating a penalty applicable to a seller that continues to collect sales tax erroneously on a product after receiving two or more written notices that the product is not taxable; certification of property assessors; use of social security numbers on certain tax documents; and electronic delivery of notices by the Department of Revenue.

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

**SECTION 1.** 71.03 (2) (i) 3. of the statutes is amended to read:

71.03 (2) (i) 3. There has been ~~mailed sent~~ to either spouse, with respect to that taxable year, a notice of adjustment under ss. 71.74 to 71.77 and the spouse, as to that notice, files a petition for redetermination under subch. XIV, except that, if both spouses request and the department consents, the election under par. (g) may be made.

**SECTION 2.** 71.03 (4) (b) of the statutes is amended to read:

71.03 (4) (b) The department shall compute the tax on income reported by persons making the election under par. (a) shall be computed by the department of revenue. After applying all known applicable credits, the department shall notify the taxpayer ~~by mail~~ of the amount of taxes due or the amount of taxes to be refunded.

**SECTION 3.** 71.54 (4) of the statutes is amended to read:

71.54 (4) DEPARTMENT WILL COMPUTE CREDIT. The claimant is not required to record on the claim the amount claimed. The department of revenue shall compute the claim allowable to persons who do not record the amount shall be computed by the department, which, and the department of revenue shall notify the claimant by mail of the amount of the allowable claim.

**SECTION 4.** 71.65 (1) (a) 2. of the statutes is amended to read:

71.65 (1) (a) 2. The name of ~~such the~~ employee, and ~~his or her the employee's~~ social security number, if any, or other number required by the department.

**SECTION 5.** 71.65 (2) (a) of the statutes is amended to read:

71.65 (2) (a) Every person required to deduct and withhold from an employee under this subchapter shall furnish, in respect to remuneration paid by ~~such the~~ 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."

son to ~~such~~ the employee during the calendar year, on or before January 31 of the succeeding year, one copy of the statement under sub. (1), except that, if the statement includes a number other than the employee's social security number, the statement furnished shall include the employee's social security number.

**SECTION 6.** 71.71 (1) (a) 2. of the statutes is amended to read:

71.71 (1) (a) 2. The name of ~~such~~ the employee, and ~~his or her~~ the employee's social security number, if any, or other number required by the department.

**SECTION 7.** 71.71 (2) of the statutes is amended to read:

71.71 (2) STATEMENT EMPLOYER MUST FILE. Every person required to deduct and withhold from an employee under subch. X shall file, in respect to remuneration paid by ~~such~~ the person to ~~such~~ the employee during the calendar year, on or before January 31 of the succeeding year, one copy of the statement ~~referred to in~~ under sub. (1), except that, if the statement includes a number other than the employee's social security number, the statement filed shall include the employee's social security number.

**SECTION 8.** 71.715 (1) (a) 2. of the statutes, as created by 2017 Wisconsin Act 59, is amended to read:

71.715 (1) (a) 2. The name of the employee and the employee's social security number, if any, or other number required by the department.

**SECTION 9.** 71.715 (2) of the statutes, as created by 2017 Wisconsin Act 59, is amended to read:

71.715 (2) STATEMENT EMPLOYER MUST FILE. Every employer required to furnish a statement under sub. (1) (a) shall file, with respect to the wages paid by the employer to an employee as described in sub. (1) during the calendar year, on or before January 31 of the succeeding year following the year in which the wages are paid, one copy of the statement, except that, if the statement includes a number other than the employee's social security number, the statement filed shall include the employee's social security number.

**SECTION 10.** 71.74 (11) of the statutes is amended to read:

71.74 (11) NOTICE OF ADDITIONAL ASSESSMENT. The department shall notify the taxpayer in writing of any additional assessment by office audit or field investigation. ~~That~~ The department shall serve that notice shall be served as are circuit court summonses, or by registered mail, or by regular mail if the person assessed admits receipt or there is satisfactory evidence of receipt provided in s. 73.03 (73m). In the case of joint returns, notice of additional assessment may be a joint notice, and service on one spouse is proper notice to both spouses. If the spouses have different addresses at the time the department serves the notice of additional assessment ~~is served~~ and if either spouse notifies the department of ~~revenue~~ in writing of those addresses, the department shall serve a

duplicate of the original notice on the spouse who has the address other than the address to which the department sent the original notice ~~was sent~~, if no request for a redetermination or a petition for review has been commenced or finalized. For the spouse who did not receive the original notice, redetermination and appeal rights begin upon the service of a duplicate notice. If the taxpayer is a corporation and the department is unable to serve that taxpayer ~~personally or by mail~~ as provided in s. 73.03 (73m), the department may serve the notice by publishing a class 3 notice, under ch. 985, in the official state newspaper.

**SECTION 11.** 71.74 (14) of the statutes is amended to read:

71.74 (14) ADDITIONAL REMEDY TO COLLECT TAX. The department may also proceed under s. 71.91 (5) for the collection of any additional assessment of income or franchise taxes or surtaxes, after notice thereof has been given under sub. (11) and before the same shall have become delinquent, when ~~it~~ the department has reasonable grounds to believe that the collection of such additional assessment will be jeopardized by delay. In such cases, the department shall give notice of the intention to so proceed ~~shall be given by registered mail~~ to the taxpayer as provided in s. 73.03 (73m), and the warrant of the department shall not issue if the taxpayer within 10 days after such notice furnishes a bond in such amount, not exceeding double the amount of the tax, and with such sureties as the department shall approve, conditioned upon the payment of so much of the additional taxes as shall finally be determined to be due, together with interest thereon as provided by s. 71.82 (1) (a). Nothing in this subsection ~~shall affect~~ affects the review of additional assessments provided by ss. 71.88 (1) (a) and (2) (a), 71.89 (2), 73.01, and 73.015, and any amounts collected under this subsection shall be deposited with the department and disbursed after final determination of the taxes as are amounts deposited under s. 71.90 (2).

**SECTION 12.** 71.80 (2) of the statutes is amended to read:

71.80 (2) NOTICE TO TAXPAYER BY DEPARTMENT. The department shall notify each taxpayer ~~by mail~~ of the amount of income or franchise taxes assessed against the taxpayer and of the date when the taxes become delinquent.

**SECTION 13.** 71.80 (12) (a) 2. of the statutes is amended to read:

71.80 (12) (a) 2. A signification of the nonresident's agreement that any notice, order, pleading, or process described in subd. 1. that is so served ~~shall be~~ is of the same legal force and validity as if served on the nonresident ~~personally~~, or on the nonresident's personal representative.

**SECTION 14.** 71.80 (12) (b) 2. of the statutes is amended to read:

71.80 (12) (b) 2. A signification of ~~that the~~ person's agreement that any notice, order, pleading, or process described in subd. 1. ~~that is so served shall be~~ is of the same legal force and validity as if served on ~~that the~~ person personally, or upon ~~that~~ on the person's personal representative.

**SECTION 15.** 71.80 (12) (c) 2. a. of the statutes is amended to read:

71.80 (12) (c) 2. a. Within 10 days of completion of service, notice of the service and a copy of the served notice, order, pleading, or process are sent ~~by mail~~ by the state department, officer, or agency making the service to the person, or ~~that the~~ person's personal representative, at ~~that the~~ person's last-known address.

**SECTION 16.** 71.80 (16) (b) of the statutes is amended to read:

71.80 (16) (b) A construction contractor required to file a surety bond under par. (a) may, in lieu of such requirement, but subject to approval by the department, deposit with the secretary of administration an amount of cash equal to the face of the bond that would otherwise be required. If an offer to deposit is made, the department shall issue a certificate to the secretary of administration authorizing ~~said the~~ secretary to accept payment of such moneys and to give ~~his or her the~~ the secretary's receipt therefor. A copy of such certificate shall be mailed sent to the contractor who shall, within the time fixed by the department, pay such amount to the secretary of administration. A copy of the receipt of the secretary of administration shall be filed with the department. Upon final determination by the department of such contractor's liability for state income or franchise taxes, required unemployment insurance contributions, sales and use taxes, and income taxes withheld from wages of employees, interest and penalties, by reason of such contract or contracts, the department shall certify to the secretary of administration the amount of taxes, penalties, and interest as finally determined, shall instruct the secretary of administration as to the proper distribution of such amount, and shall state the amount, if any, to be refunded to such contractor. The secretary of administration shall make the payments directed by such certificate within 30 days after receipt thereof. Amounts refunded to the contractor ~~shall be~~ are without interest.

**SECTION 17.** 71.91 (6) (c) 2. of the statutes is amended to read:

71.91 (6) (c) 2. Levying upon a life insurance or endorsement contract issued by a 3rd person, without necessity for the surrender of the contract document, is a demand by the department for payment of the amount under subd. 3. and for the exercise of the right of the person against whom the tax is assessed to an advance of that amount. The person who issued the contract shall pay over that amount within 90 days after the service of the notice of the levy. That notice shall include a certification by the department that a copy of that notice has been

mailed sent to the person against whom the tax is assessed at that person's last-known address.

**SECTION 18.** 71.91 (6) (f) 1. of the statutes is amended to read:

71.91 (6) (f) 1. As soon as practicable after obtaining property, the department shall notify, in the manner prescribed by the department, the owner of any real or personal property, and, at the possessor's request, the possessor of any personal property, obtained by the department under this subsection. ~~That~~ The department may leave that notice ~~may be left~~ at the person's usual place of residence or business. If the owner cannot be located or has no dwelling or place of business in this state, or if the property is obtained as a result of a continuous levy on commissions, wages, or salaries, the department may ~~mail send~~ a notice to the owner's last-known address. That notice shall specify the sum demanded and shall contain, in the case of personal property, an account of the property obtained and, in the case of real property, a description with reasonable certainty of the property seized.

**SECTION 19.** 71.91 (7) (b) of the statutes is amended to read:

71.91 (7) (b) The department of revenue may give notice to any employer deriving income having a taxable situs in this state (regardless of whether any such income is exempt from taxation) to the effect that an employee of ~~such the~~ employer is delinquent in a certain amount with respect to state taxes, including penalties, interest, and costs. ~~Such notice may be served by mail or by delivery by an employee of the department of revenue.~~ Upon receipt of ~~such the~~ notice of delinquency, the employer shall withhold from compensation due, or to become due to the employee, the total amount shown by the notice. The department of revenue may direct the employer to withhold part of the amount due the employee each pay period, until the total amount as shown by the notice, plus interest, has been withheld. The employer may not withhold more than 25 percent of the compensation due ~~any the~~ employee for any one pay period, except that, if the employee leaves the employ of the employer or gives notice of ~~his or her the~~ the employee's intention to do so, or is discharged for any reason, the employer shall withhold the entire amount otherwise payable to ~~such the~~ employee, or so much thereof as may be necessary to equal the unwithheld balance of the amount shown in the notice of delinquency, plus delinquent interest. In crediting amounts withheld against delinquent taxes of an employee, the department of revenue shall apply amounts withheld in the following order: costs, penalties, delinquent interest, delinquent tax. The "compensation due" ~~any an~~ employee for purposes of determining the 25 percent maximum withholding for any one pay period shall include all wages, salaries, and fees constituting income, including wages, salaries, income advances, or other consideration paid for future services, when paid to

an employee, less amounts payable pursuant to a garnishment action with respect to which the employer was served prior to being served with the notice of delinquency and any amounts covered by any irrevocable and previously effective assignment of wages, of which amounts and the facts relating to such assignment the employer shall give notice to the department of revenue within 10 days after service of the notice of delinquency.

**SECTION 20.** 71.91 (7) (h) of the statutes is amended to read:

71.91 (7) (h) The department of revenue may, by written notice ~~served personally or by mail~~, require any employer, as defined in s. 71.63 (3), to withhold from the compensation due or to become due to any entertainer or entertainment corporation the amount of any delinquent state taxes, including costs, penalties, and interest, shown by the notice. The employer shall send the money withheld to the department of revenue on or before the last day of the month after the month during which an amount was withheld.

**SECTION 21.** 73.03 (73m) of the statutes is created to read:

73.03 (73m) (a) To serve notice in any of the following ways, unless otherwise provided by law:

1. By serving notice as a circuit court summons is served.
2. By certified or registered mail.
3. By regular mail, if the intended recipient admits receipt or there is satisfactory evidence of receipt.
4. By electronic transmission if, before the person receives the electronic transmission, the intended recipient consents to receiving such notices electronically.

(b) Any notice transmitted by the department under par. (a) 4. is considered to be received by the intended recipient on the date that the department electronically transmits the information to the person or electronically notifies the person that the information is available to be accessed by the person. Department records of electronic transmission shall constitute appropriate and sufficient proof of delivery and be admissible in any action or proceeding.

(c) For purposes of this subsection, if the intended recipient has appointed another person or entity to act on the intended recipient's behalf as its agent under a power of attorney, then service upon the agent constitutes service upon the intended recipient.

**SECTION 22.** 73.0301 (2) (b) 1. b. of the statutes is amended to read:

73.0301 (2) (b) 1. b. ~~Mail~~ Send a notice of suspension, revocation, or denial under subd. 1. a. to the license holder or applicant. The notice shall include a statement of the facts that warrant the suspension, revocation, or denial and a statement that the license holder or applicant may, within 30 days after the date on which the notice of denial, suspension, or revocation is ~~mailed~~ sent, file a written request with the department of revenue to have

the certification of tax delinquency on which the suspension, revocation, or denial is based reviewed at a hearing under sub. (5) (a). With respect to a license granted by a credentialing board, the department of safety and professional services shall ~~mail~~ send a notice under this subd. 1. b. With respect to a license to practice law, the department of revenue shall ~~mail~~ send a notice under this subd. 1. b., and the notice shall indicate that the license holder or applicant may request a hearing under sub. (5) (a) and (am) and that the department of revenue shall submit a certificate of delinquency to suspend, revoke, or deny a license to practice law to the supreme court after the license holder or applicant has exhausted his or her remedies under sub. (5) (a) and (am) or has failed to make use of such remedies. A notice sent to a person who holds a license to practice law or who is an applicant for a license to practice law shall also indicate that the department of revenue may not submit a certificate of delinquency to the supreme court if the license holder or applicant pays the delinquent tax in full or enters into an agreement with the department of revenue to satisfy the delinquency.

**SECTION 23.** 73.0302 (2) of the statutes is amended to read:

73.0302 (2) If the department of revenue denies an application or revokes a certificate under sub. (1), the department shall ~~mail~~ send a notice of denial or revocation to the applicant or certificate holder. The notice shall include a statement of the facts that warrant the denial or revocation and a statement that the applicant or certificate holder may, within 30 days after the date on which the notice of denial or revocation is ~~mailed~~ sent, file a written request with the department to have the determination that he or she is liable for delinquent taxes reviewed at a hearing under s. 73.0301 (5) (a).

**SECTION 25.** 73.09 (5) of the statutes is amended to read:

73.09 (5) EXAMINATIONS. As provided in subs. (1) and (2), the department of revenue, ~~assisted by the bureau of merit recruitment and selection in the department of administration~~, shall prepare and administer examinations for each level of certification. ~~Persons~~ A person applying for an examination under this subsection shall submit a \$20 examination fee with ~~their~~ the person's application. ~~Certification~~ The department of revenue shall be granted grant certification to each person who passes the examination for that level.

**SECTION 26.** 73.09 (6) of the statutes is amended to read:

73.09 (6) TEMPORARY CERTIFICATION. As provided in subs. (1) and (2), the department of revenue shall promulgate rules for the temporary certification of the first level of certification and designate the functions that ~~may be performed by such persons~~. Those persons may perform. The department of revenue may grant an individual ~~may be granted one~~ a temporary certification, that is valid

until the results of the next certification examination are issued, but not for more than 100 90 days.

**SECTION 27.** 73.13 (2) (c) of the statutes is amended to read:

73.13 (2) (c) If within 3 years from either the date of the order under par. (b) or the date of the final payment according to a payment schedule as determined under par. (b), whichever is later, the department of revenue ascertains that the taxpayer has an income or owns property sufficient to enable the taxpayer to pay the unpaid portion of the principal amount of the taxes due, including the costs, penalties, and interest recorded under par. (b), the department shall reopen the order under par. (b) and order the taxpayer to pay in full the unpaid portion of the principal amount of the taxes due, including the costs, penalties, and interest recorded under par. (b). Before the entry of the order for payment, the department of revenue shall send a written notice to the taxpayer, ~~by certified mail~~, advising the taxpayer of the department's intention to reopen the order under par. (b) and fixing a time and place for the appearance of the taxpayer, if the taxpayer desires a hearing. If the department of revenue determines that the taxpayer is able to pay the unpaid portion of the principal amount of the taxes due, including the costs, penalties, and interest recorded under par. (b), the department shall enter the order for payment in full. The unpaid portion of the principal amount of the taxes due, including the costs, penalties, and interest recorded under par. (b), ~~shall be~~ are due and payable immediately upon entry of the order for payment in full and ~~shall thereafter be~~ are subject to the interest under s. 71.82 (2), as that subsection applies to delinquent income and franchise taxes under s. 71.82, and to the delinquent account fee under s. 73.03 (33m).

**SECTION 28.** 77.51 (11d) of the statutes is amended to read:

77.51 (11d) For purposes of subs. (1ag), (1f), (3pf), and (9p) and ss. 77.52 (20) and (21), 77.522, ~~and~~ 77.54 (51), (52), and (60), ~~and~~ 77.59 (5r), "product" includes tangible personal property, and items, property, and goods under s. 77.52 (1) (b), (c), and (d), and services.

**SECTION 29.** 77.52 (11) of the statutes is amended to read:

77.52 (11) If any person fails to comply with any provision of this subchapter relating to the sales tax or any rule of the department relating to the sales tax adopted under this subchapter, is delinquent in respect to any tax imposed by the department or fails timely to file any return or report in respect to any tax under ch. 71, 72, 76, 77, 78, or 139 after having been requested to file that return or report, the department upon hearing, after giving the person 10 days' notice in writing specifying the time and place of hearing and requiring the person to show cause why the permit should not be revoked or suspended, may revoke or suspend any one or more of the permits held by the person. The department shall give to

the person written notice of the suspension or revocation of any of the permits. The notices required in this subsection may be served personally or by mail in the manner prescribed for service of notice of a deficiency determination as provided in s. 73.03 (73m). If the department suspends or revokes a permanent permit under this subsection, ~~it~~ the department may grant a temporary permit that is valid for one month and may then grant additional temporary permits if the person pays all amounts owed under this chapter for the month for which the previous temporary permit was issued. ~~Persons who receive~~ A person that receives a temporary permit ~~waive~~ waives the notice requirement under s. 77.61 (2). The department ~~shall~~ may not issue a new permanent permit after the revocation of a permit unless ~~it~~ the department is satisfied that the former holder of the permit will comply with the provisions of this subchapter, the rules of the department relating to the sales tax, and the provisions relating to other taxes administered by the department.

**SECTION 30.** 77.52 (18) (bm) of the statutes is amended to read:

77.52 (18) (bm) If the purchaser of a stock of goods fails to withhold from the purchase price as required, the purchaser becomes personally liable for the payment of the amount required to be withheld by the purchaser to the extent of the purchase price valued in money. Within 60 days after receiving a written request from the purchaser for a certificate, or within 60 days from the date the former owner's records are made available for audit, whichever period expires later, but in any event not later than 90 days after receiving the request, the department shall either issue the certificate or ~~mail~~ send notice to the purchaser at the purchaser's address as it appears on the records of the department of the amount that must be paid as a condition of issuing the certificate. Failure of the department to ~~mail~~ send the notice ~~will release~~ releases the purchaser from any further obligation to withhold the purchase price as above provided. The obligation of the successor may be enforced within 4 years of the time the retailer sells out the retailer's business or stock of goods or at the time that the determination against the retailer becomes final, whichever event occurs later.

**SECTION 31.** 77.59 (3) of the statutes is amended to read:

77.59 (3) ~~No~~ The department may not make a determination of the tax liability of a person may be made unless the department gives written notice of the determination ~~is given~~ to the person within 4 years after the due date of the 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~~ subsection shall specify whether the determination is an office audit determination or a field audit determination, and ~~it~~ the notice shall be in writing. If the department is unable to obtain service ~~by mail as provided in s. 73.03 (73m)~~, publication of ~~it~~ the notice as a class 3 notice, under ch. 985, ~~shall be is consid-~~ ered service of notice in any case where notice is required under this subchapter.

**SECTION 32.** 77.59 (5r) of the statutes is created to read:

**77.59 (5r)** A seller that continues to collect tax erroneously on a product after receiving 2 or more written notices from the department indicating that the product is not taxable is entitled to an adjustment or refund of the tax collected only if the seller returns the tax and related interest to the buyers from whom the seller collected the tax. The seller shall submit the tax and related interest to the buyers, or to the department if the seller can not locate the buyers, no later than 90 days after the date of the adjustment or refund. If the seller does not submit the tax and related interest to the buyers or to the department by the end of the 90-day period, the seller is subject to the penalties described in sub. (5m).

**SECTION 33.** 77.59 (7) of the statutes is amended to read:

**77.59 (7)** If the department believes that the collection of any tax imposed by this subchapter will be jeopardized by delay, ~~it~~ the department shall notify the person determined to owe the tax of ~~its~~ the department's intention to proceed under s. 71.91 (5) for collection of the amount determined to be owing, including penalties and interest. ~~Such~~ The department shall serve the notice shall ~~be by certified or registered mail or by personal service as provided in s. 73.03 (73m)~~, and the warrant of the department shall not issue if the person, within 10 days after such notice, furnishes a bond in such amount not exceeding double the amount determined to be owing and with such sureties as the department approves, conditioned upon the payment of so much of the taxes, interest, and penalties as shall finally be determined to be due. Nothing in this subsection ~~shall affect~~ affects the review of determinations of tax as provided in this subchapter, and any amounts collected under this subsection shall be deposited with the department and disbursed after final determination of the taxes as are amounts deposited under ss. 71.89 (1) and 71.90 (2).

**SECTION 34.** 77.9961 (3) of the statutes is amended to read:

**77.9961 (3)** The department shall ~~mail~~ send to each dry cleaning facility of which ~~it~~ the department is aware a form on which to apply for a license under this section.

**SECTION 35.** 78.65 (1) of the statutes is amended to read:

**78.65 (1)** If a general aviation fuel licensee or licensee under s. 78.09 or 78.47 violates any provision of

this chapter and the department deems good cause exists for suspension or revocation by reason of such violation, ~~it~~ the department may suspend such person's license, or, after a hearing of the charges is held, it may revoke such license. ~~No~~ The department may not suspend a license may be suspended unless the department has notified the holder of the license ~~has been notified of a hearing to be held on the charges, and no~~ the department may not ~~revoke a license may be revoked until after~~ the department has notified the holder of the license ~~has been notified of a hearing and has been afforded~~ the holder an opportunity to appear and testify. The department shall notify the licensee in writing of the time and place a hearing of the charges shall be held. The notice shall contain a statement of the alleged violation, and shall be served upon the licensee at least 10 days prior to the hearing, ~~either by personal delivery to the licensee, or by mailing by registered mail to the address of the licensee as shown in the application.~~ At the time and place fixed in the notice, the department shall proceed to a hearing of the charges, and shall afford the licensee ~~shall be afforded~~ an opportunity to present in person or by counsel statements, testimony, evidence, and argument pertinent to the charges or to any defense thereto. The department may continue the hearing from time to time but not more than 60 days. After the hearing, the department shall rescind the order of suspension, if any, and for good cause shown shall either suspend the license for a period of time or revoke the license.

**SECTION 36.** 139.096 of the statutes is amended to read:

**139.096 Failure to file.** If any taxpayer required to file any return fails to do so within the time prescribed, the taxpayer shall, on the written demand of the department, file the return within 20 days after ~~mailing~~ the department sends the demand and at the same time pay the tax due on its basis. If the taxpayer fails within that time to file the return, the department shall prepare the return from ~~its~~ the department's own knowledge and from the information that ~~it~~ the department obtains and on that basis shall assess a tax, ~~which~~ that the taxpayer shall ~~be paid~~ pay within 10 days after the department has ~~mailed~~ sends to the taxpayer a written notice of the amount and a demand for its payment. In any action or proceeding in respect to the assessment, the taxpayer ~~shall have~~ has the burden of establishing the incorrectness or invalidity of any return or assessment made by the department because of the failure of the taxpayer to file a return.

**SECTION 37.** 139.77 (3) of the statutes is amended to read:

**139.77 (3)** If, within 60 days after the ~~mailing of~~ department sends notice of the proposed assessment, the taxpayer files a protest to the proposed assessment and requests a hearing on it, the department shall give notice to the taxpayer of the time and place fixed for the hearing,

shall hold a hearing on the protest, and shall issue a final assessment to the taxpayer for the amount found to be due as a result of the hearing. If the taxpayer does not file a protest is not filed within 60 days, the department shall issue a final assessment to the taxpayer. In any action or proceeding in respect to the proposed assessment, the taxpayer ~~shall have~~ has the burden of establishing the incorrectness or invalidity of any final assessment made by the department.

**SECTION 38.** 139.77 (4) of the statutes is amended to read:

139.77 (4) If any taxpayer required to file any return fails to do so within the time prescribed, the taxpayer shall, on the written demand of the department, file the return within 20 days after the ~~mailing of it~~ department sends the demand and at the same time pay the tax due on its basis. If the taxpayer fails within that time to file the return, the department shall prepare the return from ~~its~~ the department's own knowledge and from the information that ~~it~~ the department obtains and on that basis shall assess a tax, ~~which that the taxpayer shall be paid~~ pay within 10 days after the department ~~has mailed~~ sends to the taxpayer a written notice of the amount and a demand for its payment. In any action or proceeding in respect to the assessment, the taxpayer ~~shall have~~ has the burden of establishing the incorrectness or invalidity of any return or assessment made by the department because of the failure of the taxpayer to make a return.

**SECTION 39.** 177.24 (2) of the statutes is amended to read:

177.24 (2) The administrator shall consider each claim within 90 days after it is filed and may refer any claim to the attorney general for an opinion. For each claim referred, the attorney general shall advise the administrator either to allow it or to deny it in whole or in part. The administrator shall give written notice to the claimant if the claim is denied in whole or in part. The notice shall be ~~given by mailing it~~ sent to the last address, if any, stated in the claim as the address to which notices are to be sent. If no address for notices is stated in the claim, the notice shall be ~~mailed~~ sent to the last address, if any, stated in the claim as the address of the claimant. No notice of denial need be given if the claim fails to state either the last address to which notices are to be sent or the address of the claimant.

**SECTION 45. Initial applicability.**

(1) TEMPORARY CERTIFICATION OF PROPERTY ASSESSORS. The treatment of section 73.09 (6) of the statutes first applies to a temporary certification granted on the effective date of this subsection.

(2) CONTINUED COLLECTION OF SALES TAX AFTER NOTICE. The treatment of section 77.59 (5r) of the statutes first applies to a seller that receives an adjustment or a refund described in section 77.59 (5r) of the statutes on the effective date of this subsection.