



## 2019 SENATE BILL 54

February 25, 2019 - Introduced by Senators KOYENGA, COWLES, JACQUE, MARKLEIN, STROEBEL, WANGGAARD and NASS, cosponsored by Representatives LOUDENBECK, STEFFEN, BALLWEG, BROOKS, DOYLE, EDMING, FELZKOWSKI, FIELDS, GUNDRUM, HORLACHER, KATZMA, KNODL, KUGLITSCH, KULP, MACCO, MURPHY, RAMTHUN, RODRIGUEZ, SPIROS, THIESFELDT, TITTL and TUSLER. Referred to Committee on Agriculture, Revenue and Financial Institutions.

1     **AN ACT** *to create* 77.61 (5) (b) 14. of the statutes; **relating to:** the disclosure of  
2     a retailer's sales tax liability to a successor.

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### *Analysis by the Legislative Reference Bureau*

Current law generally prohibits the Department of Revenue from divulging information about a retailer that is included in the sales tax returns filed by the retailer. DOR is also prohibited from disclosing information about a retailer included in an audit or investigation of its sales tax liability. However, DOR may allow certain persons to examine the returns, and related schedules, exhibits, and audit reports, for purposes of administration and enforcement. Such persons include the secretary of revenue and DOR officers, agents, and employees; the attorney general and department of justice employees; public officers of the federal government or other state governments, to the extent that those governments afford similar rights of examination to Wisconsin state officials; and any person against whom DOR asserts a sales tax liability, including a successor, guarantor or surety.

Under this bill, if a person provides evidence to DOR that the person intends to purchase or has purchased a retailer's business or inventory or that the retailer is quitting the business and the person will be the retailer's successor or assignee, that person may examine the retailer's sales tax returns, and related schedules, exhibits, and audit reports, for the purpose of determining whether the retailer is liable for any amount of sales tax and obtaining the amount of its outstanding liability. Current law requires the purchaser of a retailer's business or inventory to withhold the amount of the purchase price sufficient to pay the retailer's outstanding

