



State of Wisconsin  
2015 - 2016 LEGISLATURE

LRB-2154/2  
JK:ah&wlj

## 2015 SENATE BILL 440

December 7, 2015 - Introduced by Senators MARKLEIN and GUDEx, cosponsored by Representatives NOVAK, LOUDENBECK, MURPHY, E. BROOKS, KATsMA, KNODL and HORLACHER. Referred to Committee on Revenue, Financial Institutions, and Rural Issues.

1     **AN ACT** *to repeal* 76.02 (7) and subchapter V of chapter 76 [precedes 76.90]; *to*  
2     *renumber and amend* 71.05 (6) (b) 50., 71.26 (3) (ym), 71.34 (1k) (n) and 71.45  
3     (2) (a) 19.; *to amend* 20.913 (1) (b), 71.04 (4) (intro.), 71.04 (8) (c), 71.13 (2) (a)  
4     3., 71.13 (2) (b), 71.17 (3) (intro.), 71.25 (6) (intro.), 71.25 (10) (c), 71.26 (2) (b)  
5     10. d., 71.26 (3) (f), 71.63 (3) (c), 71.78 (1), 71.78 (2), 71.78 (4) (o), 73.01 (4) (a),  
6     73.01 (5) (a), 73.03 (50) (d), 73.09 (2), 73.09 (4) (b), 73.09 (7) (a), 74.23 (1) (a) 2.,  
7     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  
8     (1), 76.07 (1), 76.07 (2), 76.13 (1), 77.255, 77.52 (7), 77.54 (61) (intro.), 77.59 (3),  
9     77.59 (4), 77.61 (11), 77.65 (2) (g), 77.71 (2), 77.71 (4), 78.80 (3), 139.11 (4) (a),  
10    139.11 (4) (b) (intro.), 139.38 (6), 139.82 (6) and 227.03 (1); and *to create* 71.01  
11    (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)  
12    3. h., 71.22 (4m) (j) 3. g., 71.22 (4m) (j) 3. h., 71.26 (3) (ym) 2., 71.34 (1g) (j) 3.  
13    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  
14    (2) (a) 19. b., 71.78 (4) (t), 76.30 (2) (j), 77.61 (5) (b) 13., 77.71 (5), 77.73 (2m),

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1           78.005 (13d), 78.39 (5f), 78.55 (5p), 78.64 (4), 139.01 (5p), 139.30 (8p), 139.75  
2           (5p) and 168.01 (2s) of the statutes; **relating to:** tax administration technical  
3           changes.

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

This bill makes technical changes to current law regarding tax administration, including all of the following:

1. The bill provides a definition for “person” for purposes of administering petroleum products inspections and the taxes imposed on motor vehicle fuel, alternate fuel, general aviation fuel, beverages, cigarettes, and tobacco products. The bill defines “person” to include any individual, sole proprietorship, partnership, limited liability company, corporation, or association. In addition, the bill specifies that a single-owner entity that is disregarded as a separate entity for income tax purposes is disregarded as a separate entity for purposes of administering the petroleum products inspections and the various taxes.

2. The bill allows a local assessor to receive information from the Department of Revenue (DOR) regarding utility property located in a taxing jurisdiction so that the assessor may determine whether the property is subject to the state imposed license fees or to local property taxes.

3. The bill removes obsolete references to the transitional adjustment fee, the gift tax, the woodland tax, and the license fees imposed on sleeping car companies and express companies.

4. The bill eliminates the requirement that a person who receives a conveyance of real property upon the death of the property owner file a real estate transfer fee return. Current law exempts such a conveyance from the real estate transfer fee.

5. The bill allows a person who has a material interest in a property to examine a tax warrant issued for that property in order to obtain the outstanding liability secured by the tax warrant.

6. The bill makes technical changes to county and special district sales and use taxes imposed on the lease or rental of motor vehicles, boats, recreational vehicles, and aircraft in order to comply with provisions of the multistate Streamlined Sales and Use Tax Agreement.

7. The bill allows the secretary of DOR to revoke or suspend an assessor’s certification and to require an assessor to take corrective action in order to avoid the revocation or suspension of his or her certification. The bill also requires that an assessor whose certification has expired may be recertified if the assessor has attended at least four of the previous five annual assessor meetings called by DOR and has fulfilled all of the continuing education requirements determined by the department. In addition, DOR may revoke an assessor’s certification if the assessor fails to attend more than one annual meeting or fails to meet all of the continuing education requirements.

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8. The bill adopts, for state income tax purposes, changes made to the federal Internal Revenue Code that allow an income exclusion for amounts paid by the federal Department of Justice for survivor's or disability benefits for injuries sustained in the line of duty and penalty-free withdrawals from government retirement plans by federal law enforcement officers, firefighters, and air traffic controllers who are over the age of 50.

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

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

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

2           20.913 (1) (b) *Excess tax payments.* Taxes collected in excess of lawful taxation,  
3 when claims therefor have been established as provided in ss. 71.30 (4), 71.74 (13),  
4 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  
5 (10), 78.75, 78.80 (1m), 139.092, 139.25 (1), 139.36, 139.365 and 139.39 (4).

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

7           71.01 (6) (j) 3. g. P.L. 114-14.

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

9           71.01 (6) (j) 3. h. P.L. 114-26.

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

11          71.04 (4) **NONRESIDENT ALLOCATION AND APPORTIONMENT FORMULA.** (intro.)  
12 Nonresident individuals and nonresident estates and trusts engaged in business  
13 within and without the state shall be taxed only on such income as is derived from  
14 business transacted and property located within the state. The amount of such  
15 income attributable to Wisconsin may be determined by an allocation and separate  
16 accounting thereof, when the business of such nonresident individual or nonresident  
17 estate or trust within the state is not an integral part of a unitary business, but the  
18 department of revenue may permit an allocation and separate accounting in any case

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1 in which it is satisfied that the use of such method will properly reflect the income  
2 taxable by this state. In all cases in which allocation and separate accounting is not  
3 permissible, the determination shall be made in the following manner: for all  
4 businesses except air carriers, financial organizations, telecommunications  
5 companies, pipeline companies, public utilities, railroads, ~~sleeping car companies~~  
6 and car line companies there shall first be deducted from the total net income of the  
7 taxpayer the part thereof (less related expenses, if any) that follows the situs of the  
8 property or the residence of the recipient. The remaining net income shall be  
9 apportioned to this state by use of the following:

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

11 71.04 (8) (c) The net business income of railroads, ~~sleeping car companies~~, car  
12 line companies, pipeline companies, financial organizations, telecommunications  
13 companies, air carriers, and public utilities requiring apportionment shall be  
14 apportioned pursuant to rules of the department of revenue, but the income taxed  
15 is limited to the income derived from business transacted and property located  
16 within the state.

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

19 71.05 (6) (b) 50. a. ~~Starting~~ Except as provided in subd. 50. b., starting with the  
20 first taxable year beginning after December 31, 2013, and for each of the next 4  
21 taxable years, 20 percent of the amount determined by subtracting the combined  
22 federal adjusted basis of all depreciated or amortized assets as of the last day of the  
23 taxable year beginning in 2013 that are also being depreciated or amortized for  
24 Wisconsin from the combined Wisconsin adjusted basis of those assets on the same  
25 day.

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

2           71.05 **(6)** (b) 50. b. If any taxable year for which the modification under subd.  
3           50. a. is required is a fractional year under s. 71.03 (3), the difference between the  
4           modification allowed for the fractional year and the modification allowed for the  
5           12-month taxable year shall be a modification for the first taxable year beginning  
6           after December 31, 2018.

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

8           71.13 **(2)** (a) 3. ~~Gift tax returns or reports, sales~~ Sales and use tax returns, and  
9           withholding returns or reports that were required to be filed, if not previously filed.

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

11          71.13 **(2)** (b) Upon receipt of the returns described in par. (a), the department  
12          shall immediately determine the amount of taxes including interest, penalties, and  
13          costs to be payable, as well as any delinquent income, withholding, sales, and use,  
14          ~~and gift~~ taxes, penalties, interest, and costs due, and shall certify those amounts to  
15          the court. The court shall then enter an order directing the personal representative  
16          or trustee to pay the amounts found to be due by the department and take the  
17          department's receipt for the amount paid. The receipt shall be evidence of the  
18          payment and shall be filed with the court before a final distribution of the estate or  
19          trust is ordered and the personal representative or trustee is discharged. The filing  
20          of the receipt shall in no manner affect the obligation of the personal representative  
21          or trustee to file income, sales, and withholding returns covering transactions  
22          reportable during the final taxable year of the estate or trust and to pay income,  
23          sales, use and withholding taxes, penalties, interest, and costs due as the result of  
24          such transactions.

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

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1           71.17 **(3)** LIABILITY FOR PAYMENT OF TAXES DUE FROM DECEDENT. (intro.) Any  
2 income, withholding, sales, or use, ~~or~~ gift taxes, penalties, interest, and costs found  
3 to be due from a decedent, an estate, or a trust for any of the years open to assessment  
4 under s. 71.77 and any delinquent income, withholding, sales, or use, ~~or~~ gift taxes,  
5 penalties, interest, and costs found to be due shall be assessed against and paid by  
6 one of the following:

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

8           71.22 **(4)** (j) 3. g. P.L. 114-14.

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

10          71.22 **(4)** (j) 3. h. P.L. 114-26.

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

12          71.22 **(4m)** (j) 3. g. P.L. 114-14.

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

14          71.22 **(4m)** (j) 3. h. P.L. 114-26.

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

16          71.25 **(6)** ALLOCATION AND SEPARATE ACCOUNTING AND APPORTIONMENT FORMULA.  
17 (intro.) Corporations engaged in business within and without the state shall be taxed  
18 only on such income as is derived from business transacted and property located  
19 within the state. The amount of such income attributable to Wisconsin may be  
20 determined by an allocation and separate accounting thereof, when the business of  
21 such corporation within the state is not an integral part of a unitary business, but  
22 the department of revenue may permit an allocation and separate accounting in any  
23 case in which it is satisfied that the use of such method will properly reflect the  
24 income taxable by this state. In all cases in which allocation and separate accounting  
25 is not permissible, the determination shall be made in the following manner: for all

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1 businesses except air carriers, financial organizations, telecommunications  
2 companies, pipeline companies, public utilities, railroads, ~~sleeping car companies,~~  
3 car line companies and corporations or associations that are subject to a tax on  
4 unrelated business income under s. 71.26 (1) (a) there shall first be deducted from  
5 the total net income of the taxpayer the part thereof (less related expenses, if any)  
6 that follows the situs of the property or the residence of the recipient. The remaining  
7 net income shall be apportioned to this state by use of the following:

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

9 71.25 (10) (c) The net business income of railroads, ~~sleeping car companies,~~ car  
10 line companies, pipeline companies, financial organizations, telecommunications  
11 companies, air carriers, and public utilities requiring apportionment shall be  
12 apportioned pursuant to rules of the department of revenue, but the income taxed  
13 is limited to the income derived from business transacted and property located  
14 within the state.

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

17 71.26 (2) (b) 10. d. For purposes of subd. 10. a., “Internal Revenue Code” does  
18 not include amendments to the federal Internal Revenue Code enacted after  
19 December 31, 2013, except that “Internal Revenue Code” includes the provisions of  
20 P.L. 113-97, P.L. 113-159, P.L. 113-168, section 302901 of P.L. 113-287, sections 171,  
21 172, and 201 to 221 of P.L. 113-295, and sections 102, 105, and 207 of division B of  
22 P.L. 113-295, P.L. 114-14, and P.L. 114-26.

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

24 71.26 (3) (f) Section 164 (a) is modified so that foreign taxes are not deductible  
25 unless the income on which the tax is based is taxable under this chapter and so that

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1 gross receipts taxes assessed in lieu of property taxes, the license fee under s. 76.28  
2 and the taxes under ss. 70.375, and 76.81 ~~and 76.91~~ are deductible.

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

5 71.26 (3) (ym) 1. ~~Starting~~ Except as provided in subd. 2., starting with the first  
6 taxable year beginning after December 31, 2013, and for each of the next 4 taxable  
7 years, a corporation shall subtract 20 percent of the amount determined by  
8 subtracting the combined federal adjusted basis of all depreciated or amortized  
9 assets as of the last day of the taxable year beginning in 2013 that are also being  
10 depreciated or amortized for Wisconsin from the combined Wisconsin adjusted basis  
11 of those assets on the same day.

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

13 71.26 (3) (ym) 2. If any taxable year for which the modification under subd. 1.  
14 is required is a fractional year under s. 71.24 (6) (c), the difference between the  
15 modification allowed for the fractional year and the modification allowed for the  
16 12-month taxable year shall be a modification for the first taxable year beginning  
17 after December 31, 2018.

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

19 71.34 (1g) (j) 3. g. P.L. 114-14.

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

21 71.34 (1g) (j) 3. h. P.L. 114-26.

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

24 71.34 (1k) (n) 1. ~~Starting~~ Except as provided in subd. 2., starting with the first  
25 taxable year beginning after December 31, 2013, and for each of the next 4 taxable



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1 years, a subtraction shall be made in an amount equal to 20 percent of the amount  
2 determined by subtracting the combined federal adjusted basis of all depreciated or  
3 amortized assets as of the last day of the taxable year beginning in 2013 that are also  
4 being depreciated or amortized for Wisconsin from the combined Wisconsin adjusted  
5 basis of those assets on the same day.

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

7 71.34 (1k) (n) 2. If any taxable year for which the modification under subd. 1.  
8 is required is a fractional year under s. 71.24 (6) (c), the difference between the  
9 modification allowed for the fractional year and the modification allowed for the  
10 12-month taxable year shall be a modification for the first taxable year beginning  
11 after December 31, 2018.

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

13 71.42 (2) (j) 3. g. P.L. 114-14.

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

15 71.42 (2) (j) 3. h. P.L. 114-26.

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

18 71.45 (2) (a) 19. a. ~~Starting~~ Except as provided in subd. 19. b., starting with the  
19 first taxable year beginning after December 31, 2013, and for each of the next 4  
20 taxable years, by subtracting 20 percent of the amount determined by subtracting  
21 the combined federal adjusted basis of all depreciated or amortized assets as of the  
22 last day of the taxable year beginning in 2013 that are also being depreciated or  
23 amortized for Wisconsin from the combined Wisconsin adjusted basis of those assets  
24 on the same day.

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

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1           71.45 (2) (a) 19. b. If any taxable year for which the modification under subd.  
2           19. a. is required is a fractional year under s. 71.44 (2) (c), the difference between the  
3           modification allowed for the fractional year and the modification allowed for the  
4           12-month taxable year shall be a modification for the first taxable year beginning  
5           after December 31, 2018.

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

7           71.63 (3) (c) In regard to a single-owner entity that is disregarded as a separate  
8           entity under section 7701 of the Internal Revenue Code, ~~the owner, not the entity, is~~  
9           an “employer,” ~~except that, if the entity elects to be an employer for federal~~  
10          ~~withholding tax purposes,~~ the entity is the employer for purposes of this subchapter.

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

12          71.78 (1) DIVULGING INFORMATION. Except as provided in subs. (4), (4m) and (10),  
13          no person may divulge or circulate or offer to obtain, divulge, or circulate any  
14          information derived from an income, franchise, withholding, fiduciary, partnership,  
15          or limited liability company ~~or~~ gift tax return or tax credit claim, including  
16          information which may be furnished by the department as provided in this section.  
17          This subsection does not prohibit publication by any newspaper of information  
18          lawfully derived from such returns or claims for purposes of argument or prohibit  
19          any public speaker from referring to such information in any address. This  
20          subsection does not prohibit the department from publishing statistics classified so  
21          as not to disclose the identity of particular returns, or claims or reports and the items  
22          thereof. This subsection does not prohibit employees or agents of the department of  
23          revenue from offering or submitting any return, including joint returns of a spouse  
24          or former spouse, separate returns of a spouse, individual returns of a spouse or  
25          former spouse, and combined individual income tax returns, or from offering or

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1 submitting any claim, schedule, exhibit, writing, or audit report or a copy of, and any  
2 information derived from, any of those documents as evidence into the record of any  
3 contested matter involving the department in proceedings or litigation on state tax  
4 matters if, in the department's judgment, that evidence has reasonable probative  
5 value.

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

7 71.78 (2) DISCLOSURE OF NET TAX. The department shall make available upon  
8 suitable forms prepared by the department information setting forth the net  
9 Wisconsin income tax, or Wisconsin franchise tax, ~~or Wisconsin gift tax~~ reported as  
10 paid or payable in the returns filed by any individual or corporation, and any amount  
11 of delinquent taxes owed by any such individual or corporation, for any individual  
12 year upon request. When making available information setting forth the delinquent  
13 taxes owed by an individual or corporation, the information shall include interest,  
14 penalties, fees, and costs, which are unpaid for more than 90 days after all appeal  
15 rights have expired, except that such information may not be provided for any person  
16 who has reached an agreement or compromise with the department, or the  
17 department of justice, under s. 71.92 and is in compliance with that agreement,  
18 regarding the payment of delinquent taxes, or the name of any person who is  
19 protected by a stay that is in effect under the Federal Bankruptcy Code. Before the  
20 request is granted, the person desiring to obtain the information shall prove his or  
21 her identity and shall be required to sign a statement setting forth the person's  
22 address and reason for making the request and indicating that the person  
23 understands the provisions of this section with respect to the divulgement,  
24 publication, or dissemination of information obtained from returns as provided in  
25 sub. (1). The use of a fictitious name is a violation of this section. Within 24 hours

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1 after any information from any such tax return has been so obtained, the department  
2 shall mail to the person from whose return the information has been obtained a  
3 notification which shall give the name and address of the person obtaining the  
4 information and the reason assigned for requesting the information. The  
5 department shall collect from the person requesting the information a fee of \$4 for  
6 each return.

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

8 71.78 (4) (o) A licensing department or the supreme court, if the supreme court  
9 agrees, for the purpose of denial, nonrenewal, discontinuation and revocation of a  
10 license based on tax delinquency under s. 73.0301 or ~~unemployment insurance~~  
11 ~~contribution delinquency under s. 108.227.~~

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

13 71.78 (4) (t) For purposes of obtaining the outstanding liability secured by a  
14 tax warrant, any person, or authorized agent of any person, who provides  
15 satisfactory evidence to the department, as determined by the department, that the  
16 person has a material interest, or intends to obtain a material interest, in a property  
17 that is subject to a tax warrant filed by the department under s. 71.91 (5).

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

19 73.01 (4) (a) Subject to the provisions for judicial review contained in s. 73.015,  
20 the commission shall be the final authority for the hearing and determination of all  
21 questions of law and fact arising under sub. (5) and s. 72.86 (4), 1985 stats., and ss.  
22 70.38 (4) (a), 70.397, 70.64, and 70.995 (8), s. 76.38 (12) (a), 1993 stats., ss. 76.39 (4)  
23 (c), 76.48 (6), ~~76.91~~, 77.26 (3), 77.59 (5m) and (6) (b), 78.01, 78.22, 78.40, 78.555,  
24 139.02, 139.03, 139.06, 139.31, 139.315, 139.33, 139.76, 139.78, 341.405, and 341.45,  
25 subch. XIV of ch. 71, and subch. VII of ch. 77. Whenever with respect to a pending

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1 appeal there is filed with the commission a stipulation signed by the department of  
2 revenue and the adverse party, under s. 73.03 (25), or the department of  
3 transportation and the adverse party agreeing to an affirmance, modification, or  
4 reversal of the department of revenue's or department of transportation's position  
5 with respect to some or all of the issues raised in the appeal, the commission shall  
6 enter an order affirming or modifying in whole or in part, or canceling the assessment  
7 appealed from, or allowing in whole or in part or denying the petitioner's refund  
8 claim, as the case may be, pursuant to and in accordance with the stipulation filed.  
9 No responsibility shall devolve upon the commission, respecting the signing of an  
10 order of dismissal as to any pending appeal settled by the department of revenue or  
11 the department of transportation without the approval of the commission.

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

13 73.01 (5) (a) Any person who is aggrieved by a determination of the state board  
14 of assessors under s. 70.995 (8) or who has filed a petition for redetermination with  
15 the department of revenue and who is aggrieved by the redetermination of the  
16 department of revenue may, within 60 days of the determination of the state board  
17 of assessors or of the department of revenue or, in all other cases, within 60 days after  
18 the redetermination but not thereafter, file with the clerk of the commission a  
19 petition for review of the action of the department of revenue and the number of  
20 copies of the petition required by rule adopted by the commission. Any person who  
21 is aggrieved by a determination of the department of transportation under s. 341.405  
22 or 341.45 may, within 30 days after the determination of the department of  
23 transportation, file with the clerk of the commission a petition for review of the action  
24 of the department of transportation and the number of copies of the petition required  
25 by rule adopted by the commission. If a municipality appeals, its appeal shall set

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1       forth that the appeal has been authorized by an order or resolution of its governing  
2       body and the appeal shall be verified by a member of that governing body as  
3       pleadings in courts of record are verified. The clerk of the commission shall transmit  
4       one copy to the department of revenue, or to the department of transportation, and  
5       to each party. In the case of appeals from manufacturing property assessments, the  
6       person assessed shall be a party to a proceeding initiated by a municipality. At the  
7       time of filing the petition, the petitioner shall pay to the commission a \$25 filing fee.  
8       The commission shall deposit the fee in the general fund. Within 30 days after such  
9       transmission the department of revenue, except for petitions objecting to  
10      manufacturing property assessments, or the department of transportation, shall file  
11      with the clerk of the commission an original and the number of copies of an answer  
12      to the petition required by rule adopted by the commission and shall serve one copy  
13      on the petitioner or the petitioner's attorney or agent. Within 30 days after service  
14      of the answer, the petitioner may file and serve a reply in the same manner as the  
15      petition is filed. Any person entitled to be heard by the commission under s. 76.38  
16      (12) (a), 1993 stats., or s. 76.39 (4) (c); or 76.48, ~~or 76.91~~ may file a petition with the  
17      commission within the time and in the manner provided for the filing of petitions in  
18      income or franchise tax cases. Such papers may be served as a circuit court summons  
19      is served or by certified mail. For the purposes of this subsection, a petition for review  
20      is considered timely filed if mailed by certified mail in a properly addressed envelope,  
21      with postage duly prepaid, which envelope is postmarked before midnight of the last  
22      day for filing.

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

24           73.03 (50) (d) In the case of a sole proprietor, signs the form or, in the case of  
25      other persons, has an individual who is authorized to act on behalf of the person sign

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1 the form, or, in the case of a single-owner entity that is disregarded as a separate  
2 entity under section 7701 of the Internal Revenue Code, the person is the owner. If  
3 an owner elects under s. 77.58 (3) (a) to file a separate electronic return for each of  
4 the owner's disregarded entities, each disregarded entity shall obtain a certificate  
5 under this subsection. Any person who may register under this subsection may  
6 designate an agent, as defined in s. 77.524 (1) (ag), to register with the department  
7 under this subsection in the manner prescribed by the department. In this  
8 paragraph, "sign" has the meaning given in s. 77.51 (17r).

9 **SECTION 37.** 73.09 (2) of the statutes, as affected by 2015 Wisconsin Act 55, is  
10 amended to read:

11 **73.09 (2) DEPARTMENT OF REVENUE ASSESSMENT PERSONNEL.** The requirements  
12 established for local assessment personnel under sub. (1) shall also apply to  
13 department of revenue assessment personnel. The division of personnel  
14 management in the department of administration with the assistance of the  
15 department of revenue shall determine the position classifications for which  
16 certification shall apply within the department of revenue. The first level of  
17 certification shall be obtained within ~~100 days of the employee's appointment a~~  
18 timeframe consistent with the department of revenue's employment practices. The  
19 department of revenue in consultation with the division of personnel management  
20 shall establish requirements for obtaining higher levels of assessor certification.

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

22 **73.09 (4) (b)** Persons may be recertified by ~~passing an examination as provided~~  
23 ~~in sub. (5) or by attendance for~~ attending at least 4 of the previous 5 years at annual  
24 meetings called by the department of revenue under s. 73.06 (1) and by meeting  
25 continuing education requirements determined by the department of revenue. The

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1 department of revenue may revoke a person's certification if the person fails to attend  
2 more than one annual meeting or fails to meet the continuing education  
3 requirements in any recertification cycle. The department may reinstate a  
4 certification revoked under this paragraph after a revocation period of no less than  
5 one year has expired if the person whose certification was revoked requests  
6 reinstatement, attends the next annual meeting under s. 73.06 (1) following the date  
7 on which the department revoked the certification, and passes an examination under  
8 sub. (5).

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

10 73.09 (7) (a) The secretary of revenue or a designee may revoke or suspend the  
11 certification of any assessor, assessment personnel, or expert appraiser for the  
12 practice of any fraud or deceit in obtaining certification, or any negligence,  
13 incompetence, or misconduct, including making a fraudulent change in the  
14 assessment roll after it is opened for examination under s. 70.47 (3). The secretary  
15 of revenue or the secretary's designee may require any assessor, assessment  
16 personnel, or expert appraiser to take corrective action in order to avoid the  
17 revocation or suspension of that person's certification for the activities described  
18 under this paragraph.

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

20 74.23 (1) (a) 2. Pay to the proper treasurer all collections of special  
21 assessments, special charges and special taxes, except that occupational taxes under  
22 ss. 70.40 to 70.421 and forest cropland, ~~woodland~~ and managed forest land taxes  
23 under ch. 77 shall be settled for under s. 74.25 (1) (a) 1. to 8.

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



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

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

6           74.25 (1) (a) 3. Retain all collections of special assessments, special charges and  
7 special taxes due to the taxation district, except that occupational taxes under ss.  
8 70.40 to 70.421 and forest cropland, ~~woodland~~ and managed forest land taxes under  
9 ch. 77 shall be settled for under subds. 5. to 8.

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

11          74.30 (1) (b) Pay to the proper treasurer all collections of special assessments,  
12 special charges and special taxes, except that occupational taxes under ss. 70.40 to  
13 70.421 and forest cropland, ~~woodland~~ and managed forest land taxes under ch. 77  
14 shall be settled for under pars. (e) to (h).

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

16          74.30 (1) (c) Retain all collections of special assessments, special charges and  
17 special taxes due to the taxation district, except that occupational taxes under ss.  
18 70.40 to 70.421 and forest cropland, ~~woodland~~ and managed forest land taxes under  
19 ch. 77 shall be settled for under pars. (e) to (h).

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

21          **76.01 Railroads and utilities, assessment.** The department of revenue  
22 shall make an annual assessment of the property of all railroad companies, of all  
23 conservation and regulation companies, ~~of all sleeping car companies~~, of all air  
24 carriers, and of all pipeline companies, within this state, for the purpose of levying  
25 and collecting taxes thereon, as provided in this subchapter.

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

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

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

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

8           76.04 (1) Every company defined in s. 76.02 shall, annually, file a true and  
9 accurate statement in such manner and form and setting forth such facts as the  
10 department shall deem necessary to enforce ss. 76.01 to 76.26. The annual reports  
11 for railroad companies, ~~sleeping car companies and express companies~~ shall be filed  
12 on or before April 15 and for conservation and regulation companies, air carriers and  
13 pipeline companies on or before May 1.

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

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

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

22           76.07 (2) RELATION TO STATE VALUATION; DESCRIPTION. The value of the property  
23 of each of said companies for assessment shall be made on the same basis and for the  
24 same period of time, as near as may be, as the value of the general property of the  
25 state is ascertained and determined. The department shall prepare an assessment

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1 roll and place thereon after the name of each of said companies assessed, the  
2 following general description of the property of such company, to wit: "Real estate,  
3 right-of-way, tracks, stations, terminals, appurtenances, rolling stock, equipment,  
4 franchises and all other real estate and personal property of said company," in the  
5 case of railroads, and "Real estate, right-of-way, poles, wires, conduits, cables,  
6 devices, appliances, instruments, franchises and all other real and personal property  
7 of said company," in the case of conservation and regulation companies, and "Real  
8 estate, appurtenances, rolling stock, equipment, franchises, and all other real estate  
9 and personal property of said company," in the case of ~~sleeping car and~~ air carrier  
10 companies, and "Land and land rights, structures, improvements, mains, pumping  
11 and regulation equipment, services, appliances, instruments, franchises and all  
12 other real and personal property of said company," in the case of pipeline companies,  
13 which description shall be deemed and held to include the entire property and  
14 franchises of the company specified and all title and interest therein.

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

16 76.13 (1) The department shall compute and levy a tax upon the property of  
17 each company defined in s. 76.02, as assessed in the manner specified in ss. 76.07 and  
18 76.08, at the average net rate of taxation determined under s. 76.126. The amount  
19 of tax to be paid by each such company shall be extended upon a tax roll opposite the  
20 description of the property of the respective companies. The tax rolls for all  
21 companies required to be assessed on or before August 1 in each year under s. 76.07  
22 (1) shall be completed on or before August 10, and for all companies required to be  
23 assessed on or before September 15 in each year under s. 76.07 (1) shall be completed  
24 on or before October 1; and the department shall thereupon attach to each such roll  
25 a certificate signed by the secretary of revenue, which shall be as follows:

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

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

10           76.30 (2) (j) An assessor employed by a local unit of government if the  
11 department determines that providing the information is necessary to verify  
12 whether real or personal property located in a taxing jurisdiction is subject to the  
13 taxes and fees imposed under this subchapter or to general local property taxes.

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

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

17           **77.255 Exemptions from return.** No return is required with respect to  
18 conveyances exempt under s. 77.25 (1), (2r), (4), ~~(10m)~~, or (11) from the fee imposed  
19 under s. 77.22. No return is required with respect to conveyances exempt under s.  
20 77.25 (2) unless the transferor is also a lender for the transaction.

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

22           77.52 (7) Every person desiring to operate as a seller within this state who  
23 holds a valid certificate under s. 73.03 (50) shall file with the department an  
24 application for a permit for each place of operations. Every application for a permit  
25 shall be made upon a form prescribed by the department and shall set forth the name

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1 under which the applicant intends to operate, the location of the applicant's place of  
2 operations, and the other information that the department requires. If an owner  
3 elects under s. 77.58 (3) (a) to file a separate electronic return for each of the owner's  
4 disregarded entities, each disregarded entity is an applicant under this subsection.  
5 Except as provided in sub. (7b), the application shall be signed by the owner if a sole  
6 proprietor; in the case of sellers other than sole proprietors, the application shall be  
7 signed by the person authorized to act on behalf of such sellers. A nonprofit  
8 organization that has a sales price taxable under s. 77.54 (7m) shall obtain a seller's  
9 permit and pay taxes under this subchapter on all taxable sales prices received after  
10 it is required to obtain that permit. If that organization becomes eligible later for the  
11 exemption under s. 77.54 (7m) except for its possession of a seller's permit, it may  
12 surrender that permit.

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

14 77.54 (61) (intro.) The sales price from the sale of to, and the storage, use, or  
15 other consumption ~~of the following~~ by, a person primarily engaged, as determined by  
16 the department, in commercial printing, book printing, or support activities for  
17 printing described under 323111, 323117, and 323120 of the North American  
18 Industry Classification System, of any of the following:

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

20 77.59 (3) No determination of the tax liability of a person may be made unless  
21 written notice of the determination is given to the ~~taxpayer~~ person within 4 years  
22 after the due date of the ~~taxpayer's~~ person's Wisconsin income or franchise tax return  
23 that corresponds to the date the sale or purchase was completed or, if exempt, within  
24 4 years of the 15th day of the 4th month of the year following the close of the calendar  
25 or fiscal year; that corresponds to the date the sale or purchase was completed; within

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1 4 years of the dissolution of a corporation; or within 4 years of the date any sales and  
2 use tax return required to be filed for any period in that year was filed, whichever  
3 is later. The notice required under this paragraph shall specify whether the  
4 determination is an office audit determination or a field audit determination, and it  
5 shall be in writing. If the department is unable to obtain service by mail, publication  
6 of it as a class 3 notice, under ch. 985, shall be service of notice in any case where  
7 notice is required under this subchapter.

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

9 77.59 (4) (a) Except as provided in sub. (3m), at any time within 4 years after  
10 the due date of a person's ~~corresponding~~ Wisconsin income or franchise tax return  
11 that corresponds to the date the sale or purchase was completed or, if exempt, within  
12 4 years of the 15th day of the 4th month of the year following the close of the calendar  
13 or fiscal year ~~for which that person files a claim that corresponds to the date the sale~~  
14 or purchase was completed, that person may, unless a determination by the  
15 department by office audit or field audit of a seller has been made, and unless a  
16 determination by office audit of a buyer other than an audit in which the tax that is  
17 the subject of the refund claim was not adjusted has been made, and unless a  
18 determination by field audit of the buyer has been made, file with the department  
19 a claim for refund of taxes paid to the department by that person. If the amount of  
20 the claim is at least \$50 or if either the seller has ceased doing business, the buyer  
21 is being field audited, or the seller may no longer file a claim, the buyer may, within  
22 the ~~time~~ period under this subsection, file a claim with the department for a refund  
23 of the taxes paid to the seller. A claim is timely if it fulfills the requirements under  
24 s. 77.61 (14). A buyer may claim a refund under this paragraph only on a form  
25 prescribed by the department, only by signing that form, and only if the seller signs

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1 the form unless the department waives that requirement. If both a buyer and a seller  
2 file a valid claim for the same refund, the department may pay either claim. The  
3 claim for refund shall be regarded as a request for determination. The determination  
4 thus requested shall be made by the department within one year after the claim for  
5 refund is received by it unless the ~~taxpayer~~ person has consented in writing to an  
6 extension of the one-year time period prior to its expiration.

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

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

17 77.61 (5) (b) 13. For purposes of obtaining the outstanding liability secured by  
18 a tax warrant, any person, or authorized agent of any person, who provides  
19 satisfactory evidence to the department, as determined by the department, that the  
20 person has a material interest, or intends to obtain a material interest, in a property  
21 that is subject to a tax warrant filed by the department under s. 77.62 (1).

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

23 77.61 (11) Any city, village or town clerk or other official whose duty it is to issue  
24 licenses or permits to engage in a business involving the sale at retail of tangible  
25 personal property or items, property, or goods under s. 77.52 (1) (b), (c), or (d) subject

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1 to tax under this subchapter, or the furnishing of services so subject to tax, shall,  
2 before issuing such license or permit, require proof that the person to whom such  
3 license or permit is to be issued is the holder of a seller's permit or use tax registration  
4 certificate, is registered to collect, report, and remit use tax under this subchapter,  
5 or has been informed by an employee of the department that the department will  
6 issue a seller's permit or use tax registration certificate to that person or register that  
7 person to collect, report, and remit use tax. In the case of a single-owner entity that  
8 is disregarded as a separate entity under ch. 71, the requirement to hold a seller's  
9 permit is satisfied if the seller's permit is in the name of either the disregarded entity  
10 or its owner.

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

12 77.65 (2) (g) "Use tax" means the tax imposed under ss. 77.53 and 77.71 (2), (3),  
13 and (4), and (5).

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

15 77.71 (2) An excise tax is imposed at the rates under s. 77.70 in the case of a  
16 county tax or at the rate under s. 77.705 or 77.706 in the case of a special district tax  
17 of the purchase price upon every person storing, using, or otherwise consuming in  
18 the county or special district tangible personal property, or items, property, or goods  
19 specified under s. 77.52 (1) (b), (c), or (d), or services if the tangible personal property,  
20 item, property, good, or service is subject to the state use tax under s. 77.53, except  
21 that a receipt indicating that the tax under sub. (1), (3), ~~or (4),~~ or (5) has been paid  
22 relieves the buyer of liability for the tax under this subsection and except that if the  
23 buyer has paid a similar local tax in another state on a purchase of the same tangible  
24 personal property, item, property, good, or service that tax shall be credited against  
25 the tax under this subsection and except that for motor vehicles that are used for a



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1 purpose in addition to retention, demonstration, or display while held for sale in the  
2 regular course of business by a dealer the tax under this subsection is imposed not  
3 on the purchase price but on the amount under s. 77.53 (1m).

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

5 77.71 (4) An excise tax is imposed at the rates under s. 77.70 in the case of a  
6 county tax or at the rate under s. 77.705 or 77.706 in the case of a special district tax  
7 of the purchase price upon every person storing, using, or otherwise consuming a  
8 motor vehicle, boat, recreational vehicle, as defined in s. 340.01 (48r), or aircraft, if  
9 that property must be registered or titled with this state and if that property is to be  
10 customarily kept in a county that has in effect an ordinance under s. 77.70 or in a  
11 special district that has in effect a resolution under s. 77.705 or 77.706, except that  
12 if the buyer has paid a similar local sales tax in another state on a purchase of the  
13 same property, that tax shall be credited against the tax under this subsection. The  
14 lease or rental of a motor vehicle, boat, recreational vehicle, as defined in s. 340.01  
15 (48r), or aircraft is not taxed under this subsection if the lease or rental does not  
16 require recurring periodic payments.

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

18 77.71 (5) An excise tax is imposed on the purchase price for the lease or rental  
19 of a motor vehicle, boat, recreational vehicle, as defined in s. 340.01 (48r), or aircraft  
20 at the rates under s. 77.70 in the case of a county tax or at the rate under s. 77.705  
21 or 77.706 in the case of a special district tax upon every person storing, using, or  
22 otherwise consuming in the county or special district the motor vehicle, boat,  
23 recreational vehicle, as defined in s. 340.01 (48r), or aircraft if that property must be  
24 registered or titled with this state and if the lease or rental does not require recurring  
25 periodic payments, except that a receipt indicating that the tax under sub. (1) had

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1 been paid relieves the purchaser of liability for the tax under this subsection and  
2 except that if the purchaser has paid a similar local tax in another state on the same  
3 lease or rental of such motor vehicle, boat, recreational vehicle, as defined in s. 340.01  
4 (48r), or aircraft, that tax shall be credited against the tax under this subsection.

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

6 77.73 (2m) Counties and special districts do not have jurisdiction to impose the  
7 tax under s. 77.71 (5) with regard to the lease or rental of a motor vehicle, boat,  
8 recreational vehicle, as defined in s. 340.01 (48r), or aircraft if the lease or rental does  
9 not require recurring periodic payments and if the purchaser received the property  
10 in another county or special district in this state and then brings the property into  
11 a county or special district that imposes the tax under s. 77.71 (5).

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

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

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

18 78.39 (5f) "Person" includes any individual, sole proprietorship, partnership,  
19 limited liability company, corporation, or association. A single-owner entity that is  
20 disregarded as a separate entity under ch. 71 is disregarded as a separate entity for  
21 purposes of this subchapter.

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

23 78.55 (5p) "Person" includes any individual, sole proprietorship, partnership,  
24 limited liability company, corporation, or association. A single-owner entity that is

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1 disregarded as a separate entity under ch. 71 is disregarded as a separate entity for  
2 purposes of this subchapter.

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

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

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

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

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

15 139.01 (5p) "Person" includes any individual, sole proprietorship, partnership,  
16 limited liability company, corporation, or association. A single-owner entity that is  
17 disregarded as a separate entity under ch. 71 is disregarded as a separate entity for  
18 purposes of this subchapter.

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

20 139.11 (4) (a) Sections 71.78 (1), (1m), and (4) to (9) and 71.83 (2) (a) 3. and 3m.,  
21 relating to confidentiality of income, and franchise ~~and gift~~ tax returns, apply to any  
22 information obtained from any person on a fermented malt beverage tax return,  
23 report, schedule, exhibit, or other document or from an audit report relating to any  
24 of those documents, except that the department of revenue shall publish brewery  
25 production and sales statistics.

**SENATE BILL 440****SECTION 73**

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

2           139.11 (4) (b) (intro.) Sections 71.78 (1) and (4) to (9) and 71.83 (2) (a) 3., relating  
3 to confidentiality of income, and franchise ~~and gift~~ tax returns, do not apply to any  
4 information obtained from any person on an intoxicating liquor tax return, report,  
5 schedule, exhibit, or other document or from an audit report relating to any of those  
6 documents. With the information provided to the department by any person, the  
7 department of revenue shall publish at least once each month:

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

9           139.30 (8p) "Person" includes any individual, sole proprietorship, partnership,  
10 limited liability company, corporation, or association. A single-owner entity that is  
11 disregarded as a separate entity under ch. 71 is disregarded as a separate entity for  
12 purposes of this subchapter.

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

14           139.38 (6) Sections 71.78 (1), (1m), and (4) to (9) and 71.83 (2) (a) 3. and 3m.,  
15 relating to confidentiality of income, and franchise ~~and gift~~ tax returns, apply to any  
16 information obtained from any person on a cigarette tax return, report, schedule,  
17 exhibit, or other document or from an audit report pertaining to the same.

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

19           139.75 (5p) "Person" includes any individual, sole proprietorship, partnership,  
20 limited liability company, corporation, or association. A single-owner entity that is  
21 disregarded as a separate entity under ch. 71 is disregarded as a separate entity for  
22 purposes of this subchapter.

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

24           139.82 (6) Sections 71.78 (1), (1m), and (4) to (9) and 71.83 (2) (a) 3. and 3m.,  
25 relating to confidentiality of income, and franchise ~~and gift~~ tax returns, apply to any

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1 information obtained from any person on a tobacco product tax return, report,  
2 schedule, exhibit, or other document or from an audit report pertaining to the same.

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

4 168.01 (2s) "Person" includes any individual, sole proprietorship, partnership,  
5 limited liability company, corporation, or association. A single-owner entity that is  
6 disregarded as a separate entity under ch. 71 is disregarded as a separate entity for  
7 purposes of this subchapter.

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

9 227.03 (1) This chapter applies to cases arising under s. 76.38, 1993 stats., and  
10 ss. 76.39, and 76.48 ~~and 76.91~~.

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

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

15 (END)