



State of Wisconsin
2013 - 2014 LEGISLATURE



LRB-0263/P2
JK:jld:rs

DOA:.....Quinn, BB0021 – Allow write-off of exposition, premier resort, and rental vehicle taxes

FOR 2013-2015 BUDGET -- NOT READY FOR INTRODUCTION

AN ACT ...; relating to: the budget.

Analysis by the Legislative Reference Bureau

TAXATION

OTHER TAXATION

Under current law, DOR may write off from its records all sales, use, withholding, motor vehicle fuel, gift, beverage, and cigarette tax liabilities that it determines are not collectible. This bill allows DOR to write off all tax and fee liabilities it determines are not collectible, not just the taxes specified under current law.

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

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

SECTION 1. 73.03 (27) of the statutes is amended to read:

73.03 (27) ~~To~~ With regard to taxes and fees administered by the department,
to write off from the records of the department ~~income, franchise, sales, use,~~

~~withholding, motor fuel, gift, beverage and cigarette tax, fee,~~ and economic development surcharge liabilities, following a determination by the secretary of revenue that they are not collectible. Taxes written off under this subsection remain legal obligations.

(END)