



State of Wisconsin • DEPARTMENT OF REVENUE

2135 RIMROCK ROAD • Mail Stop 624A • P.O. BOX 8933 • MADISON, WISCONSIN 53708-8933 • 608-266-6466 • FAX (608) 266-5718
<http://www.revenue.wi.gov>

Scott Walker
Governor

Richard G. Chandler
Secretary of Revenue

September 19, 2013

Craig Johnson, Executive Director
Streamlined Sales Tax Governing Board
100 Majestic Drive, Suite 400
Westby, WI 54667

Dear Mr. Johnson,

This letter is in response to the comments relating to Wisconsin's compliance with the requirements of the Streamlined Sales and Use Tax Agreement included in the initial report by the Streamlined Sales Tax Governing Board staff on the state's 2013 recertification.

The 2013 compliance review identified one issue with Wisconsin's Taxability Matrix. The issue relates to the statutory references in section 11110. Wisconsin revised its Taxability Matrix to include the suggested statutory references. In addition, the statutory references originally used still appear in the reference column.

Attachment 1 identifies the comment raised in the initial report along with Wisconsin's response. I am also enclosing Wisconsin's revised Taxability Matrix, which reflects the suggested changes as indicated in the preliminary report and described in our response in Attachment 1.

If you have any questions or concerns regarding this, please contact Diane Hardt, Administrator at (608) 266-6798 or via e-mail at diane.hardt@revenue.wi.gov or David Steines, Revenue Tax Specialist at (715) 247-4919 or via e-mail at david.steines@revenue.wi.gov.

Sincerely,

A handwritten signature in blue ink that reads "Richard Chandler".

Richard Chandler
Secretary of Revenue

WISCONSIN'S RESPONSES TO 2013 SSTP RECERTIFICATION REVIEW

Preliminary Report Comment 1:

State, Local and Tribal Taxes, 1st section - change 77.51(15b)(b)3m and 77.51(12m)(b)3m to 77.51(15b)(a)2 and (b)3 and 77.51(12m)(a)2 and (b)3.

Wisconsin Response 1:

Wisconsin has updated its Taxability Matrix adding the suggested references, 77.51(15b)(a)2 and (b)3 and 77.51(12m)(a)2 and (b)3., Wis. Stats. Wisconsin did not remove the original statute references to 77.51(15b)(b)3m and 77.51(12m)(b)3m., Wis. Stats., but decided to include these references in addition to the suggested changes since these seemed to be closely on point for this section.