

A motion by Wisconsin to amend the SSUTA relating to audit overpayments:

Section ___: NETTING TAX DUE ON AUDITS

When conducting an audit a member state shall net any overpayments, whether owed as a sales or a use tax, against any additional tax due for the same tax period and the imposition of penalty and interest, if any, shall be based on the net tax due. A member state may restrict such netting to only apply to the netting of tax owed by a person as a purchaser.

Replace with:

When conducting an audit on a person's purchases, a member state shall net any overpayments made on purchases, whether paid as a sales or a use tax, for calculating any applicable penalty or interest to be applied against any additional tax due on purchases for the same tax period. A member state may employ similar netting practices with other audits if permitted by state law.

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