

A motion by Wisconsin to amend the SSUTA relating to additional remittances:

Section 319: UNIFORM RULES FOR REMITTANCES OF FUNDS

Each member state shall:

A.1. Require only one remittance for each return except as provided in this subsection.

a. If any additional remittance is required, it may only be required from sellers or purchasers that remit ~~collect~~ more than thirty thousand dollars in sales and use taxes in the member state during the preceding calendar year as provided herein.

b. The state ~~shall allow~~ may require only: i) one ~~the amount of any~~ additional remittance per month that does not fall on the same date as the return and ii) one additional remittance that is due on the same date and filed as part of the return.

~~a.c.~~ A person required to submit an additional remittance shall be able to determine the amount of that additional remittance by applying a calculation method to estimate the amount of the additional remittance or using actual tax collections.

i. No penalty or interest for an underpayment of the tax shall apply to a person using one of the calculation methods provided by the state.

ii. A state may not require a person who elects to make an additional remittance based on the actual tax due to remit an amount that exceeds the amount owed through the remittance date, less any prior remittances made for the return period.

iii. The calculation methods authorized by the state must be based on a methodology reasonably believed to determine the approximate amount of tax due that does not exceed the tax owed through the remittance date, less any prior remittances made for the return period. A calculation method authorized by the state shall include allowing a business in operation in the prior calendar year to use the liability for the same reporting period in the prior year. Using that methodology, a member state may provide a person with the amount of the additional remittance the person must make.

d. Unless the person with an overpayment requests a refund, an overpayment resulting from an additional remittance made under this subsection shall be applied automatically to the next reporting period without a person having to apply for a refund.

e. Any additional remittance shall not require the filing of an additional return.

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2. A state that requires a person to make an additional remittance under A.1.b.i of this section shall allow that person to have the option of making that additional remittance at the same time and as a part of the prior month's return.

3. Notwithstanding the requirement that a member state must make the additional remittance as part of return in A.1.b.ii and A.2 of this section, a member state may require a separate advance payment from the return until December 31, 2012.

B. Require, at each member state's discretion, all remittances from sellers under Models 1, 2, and 3 to be remitted electronically.

C. Allow for electronic payments by both ACH Credit and ACH Debit.

D. Provide an alternative method for making "same day" payments if an electronic funds transfer fails.

E. Provide that if a due date falls on a legal banking holiday in a member state, the taxes are due to that state on the next succeeding business day.

F. Require that any data that accompanies a remittance be formatted using uniform tax type and payment type codes approved by the governing board.

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