

**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. ~~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. The state shall allow may require only one the amount of any additional remittance and shall allow that additional remittance to be determined through a reasonable calculation method based on the estimated tax owed through the additional remittance date rather than actual collections. A seller or purchaser shall be able to apply any overpayment automatically to the next reporting period without having to apply for a refund. The Any additional remittance shall not require the filing of an additional return.~~

- a. Additional remittances may only be required of sellers or purchasers that remitted more than \$30,000 in sales and use taxes in the member state during the preceding calendar year.
- b. A member state may require for a month i) only one additional remittance that is due on a date other than the date that a monthly return is due, and ii) one additional remittance that is due on the same date that the return for the prior month is due, which additional remittance shall be filed as part of the return for the prior month.
- c. A person required to submit an additional remittance shall be able to determine the amount of that additional remittance either by applying a calculation method or by using actual tax collections.
  - i. No penalty or interest for an underpayment of the tax shall apply to a person using the calculation method provided by the member state. This provision does not prevent the imposition of penalty or interest associated with a person's failure to timely file or pay the tax due with the return.
  - ii. A member 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 method(s) authorized by a member 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. The calculation method(s) authorized by a member state shall include using the liability for the same reporting period in the prior year (if the taxpayer was in operation at that time). Using that methodology, a member state may provide a person with the amount of the additional remittance the person must make.

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- d. Unless the person who has made such overpayment requests a refund within 21 days, a member state may apply an overpayment resulting from an additional remittance made under this subsection to the next reporting period. Otherwise, a member state must automatically issue a refund or credit memo. A member state must refund such overpayment upon timely request by the person who has made such an overpayment.

**Possible new language to replace d above**

- a. Unless the person who has made such overpayment requests a refund within 21 days, a member state shall do one of the following:
1. Issue a refund;
  2. Apply an overpayment to the next reporting period or required accelerated payment;
  - or
  3. Issue a credit notice or memo.
- b. A member state must refund such overpayment upon timely request by the person who has made such an overpayment. Any action must be taken prior to the next remittance due date.

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

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

- 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.
- G. Adopt a standardized transmission process approved by the governing board that allows for the remittance in a single electronic transmission of a single (bulk) payment for taxes reported on multiple SERs by affiliated entities, certified service providers or preparers. Each state shall comply with this provision no later than two years after the governing board approves such a standardized transmission process.

Every state shall conform to the amendment in subdivision A of this section by January 1, 2013.

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