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. Require only one remittance for each return except as provided in this subsection H. ~~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.~~

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.

H. A member state requiring remittances prior to the return due date must comply with the provisions of subsection I and may not require more than i) two additional remittances for returns due on a monthly basis or ii) one additional remittance per month for returns due less frequently.

I. 1. For returns filed monthly, additional remittances may only be required of sellers or purchasers that had a sales and use tax liability of more than $30,000 in the member state during the preceding calendar year.

2. A member state that requires a person to make two additional remittances for a month shall require 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 a part of the return for the prior month.

3. A member state that requires a person to make one or two additional remittances shall allow that person the option of making any additional remittances at the same time and as a part of the prior month's

return. For returns not due on a monthly basis, this provision only applies to the month when both an additional remittance and a return is due.

4. 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. States may require that a person shall not change methodologies without first providing the state with a 90-day notice.

a. 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 make an additional remittance, file a return or pay the tax due with the return.

b. 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.

c. 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.

5. For timely filed and paid returns, a member state requiring additional remittances shall use the following procedures to address overpayments resulting from additional remittances:

a. The member state shall automatically, on a consistent basis, either:

i. Issue a refund (which business processes of the state will normally have it issued within 30 days from the due date of the return); or

ii. Allow the person with the overpayment to apply ~~Apply~~ the overpayment to the next return or required remittance. However, upon request and subject to verification, the member state shall issue a refund if it is unlikely the overpayment will be fully applied to future remittances or returns over the next three months.

b. Nothing in subsection I prohibits a state from offsetting the refund of an overpayment ~~refund~~ as authorized by the state's law.

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

Every state requiring additional remittances shall conform to the amendment in subsection H and I of this section by July 1, 2013.