

**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. 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.