



State of Wisconsin • DEPARTMENT OF REVENUE

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<http://www.revenue.wi.gov>

Jim Doyle
Governor

Roger M. Ervin
Secretary of Revenue

July 22, 2010

Scott Peterson, Executive Director
Streamlined Sales Tax Governing Board
4205 Hillsboro Pike, #305
Nashville, TN 37215-3339

Re: Wisconsin 2010 Recertification Letter

Dear Mr. Peterson,

Pursuant to Section 803 of the Streamlined Sales and Use Tax Agreement (Agreement), on behalf of the State of Wisconsin, a Member state, I, as Secretary of the Wisconsin Department of Revenue, hereby re-certify to the Streamlined Sales Tax Governing Board (SSTGB) that Wisconsin is in full compliance with the requirements of the Agreement.

Enclosed you will find Wisconsin's Certificate of Compliance and Taxability Matrix, which reflect the Wisconsin laws enacted through June 30, 2010. The Certificate of Compliance and Taxability Matrix will also be posted to our website by August 1, 2010 at www.revenue.wi.gov.

Wisconsin created or amended several sales and use tax statutes in the latest legislative sessions in 2009 Wisconsin Act 330. The changes were primarily made in response to amendments the SSTGB made to the Agreement in 2009 and 2010. 2009 Wisconsin Act 330, in its entirety, can be viewed at the following link:
<http://www.legis.state.wi.us/2009/data/acts/09Act330.pdf>.

Here is a summary of the substantive changes contained in 2009 Wis. Act 330:

- **Direct mail**
 - Created definitions of "advertising and promotional direct mail" and "other direct mail" (77.51(1ag) and 77.51(9r))
 - Created sourcing provisions to differentiate between the sourcing of "advertising and promotional direct mail" and "other direct mail" (77.522(1)(c)1. to 4.)
- **Exemption Certificates – Good Faith**
 - Created sections to explain when an exemption certificate is accepted in good faith (77.52(14)(am)2. and 77.53(11)(b)2.)
 - Created a section to provide relief from liability for a seller who accepts certain exemption certificates in good faith (77.52(14)(am)3. and 77.53(11)(b)3.)

- **Seller Anticipates No Taxable Sales – No Return Required**
 - Created a section that allows sellers, other than sellers using a certified service provider, to indicate at the time they register that they do not anticipate any taxable sales in Wisconsin and not require a sales and use tax return from them until such time as they actually have taxable sales in Wisconsin (77.58(2)(d))

- **Estimated Assessments – Volunteer Sellers**
 - Created a section that requires the department to provide 30-days notice to sellers who do not have a legal requirement to register in Wisconsin before issuing an estimated assessment unless there is a history of nonfiling or late filing their sales and use tax returns (77.59(9)(b))

If you have any questions regarding Wisconsin's compliance with the requirements of the Agreement or the attached documents, please contact Diane Hardt, Administrator at (608) 266-6798 or via e-mail at diane.hardt@revenue.wi.gov.

Sincerely,



Roger M. Ervin
Secretary
Wisconsin Department of Revenue