



State of Wisconsin • DEPARTMENT OF REVENUE

2135 RIMROCK ROAD • Mail Stop 624A • P.O. BOX 8933 • MADISON, WISCONSIN 53708-8933 • 608-266-6466 • FAX (608) 266-5718
<http://www.revenue.wi.gov>

Scott Walker
Governor

Richard G. Chandler
Secretary of Revenue

July 26, 2012

Scott Peterson, Executive Director
Streamlined Sales Tax Governing Board
4219 Hillsboro Pike, #234
Nashville, TN 37215

Re: Wisconsin 2012 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, 2012. The Certificate of Compliance and Taxability Matrix will also be posted to our website by August 1, 2012 at www.revenue.wi.gov.

We are pleased to report that Wisconsin has updated its Administrative Rules with respect to the amendment that was made to Section 319 of the Agreement as it pertains to due dates of payments that fall on a day the Federal Reserve is closed. Section Tax 1.12(8)(c), Wis. Adm. Code, was amended to include the appropriate language and becomes effective September 1, 2012.

As I indicated in last year's recertification letter, we are also aware of the change that was made to the Agreement during 2011 related to the definition of "prepaid wireless calling services." Since this change requires a change to Wisconsin's laws to comply, I understand that Wisconsin has until January 1, 2014 to comply with these changes based on Section 809 of the Agreement. We anticipate that the legislation necessary to correct this definition will be included in the legislative session beginning in January 2013.

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,

Richard Chandler
Secretary of Revenue