



# State of Wisconsin • DEPARTMENT OF REVENUE

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## **Wisconsin offers Streamlined Sales Tax amnesty program**

MADISON – As part of the state's membership in the Streamlined Sales and Use Tax Agreement (SSUTA), Wisconsin will offer a sales tax amnesty program for certain unregistered businesses that do not currently collect and remit Wisconsin sales and use tax. The Wisconsin amnesty period runs July 1, 2009 to September 30, 2010.

To participate, businesses must voluntarily register to collect and remit Wisconsin sales tax and sales tax in all other member states of SSUTA for at least 36 months. Businesses that meet the eligibility requirements and register for the program will not be required to remit Wisconsin sales and use tax on sales made prior to registration for the amnesty program. The program does not apply to any sales and use tax that a person owes as a purchaser.

Businesses are eligible for the program unless one or more of the following apply:

- Currently registered to collect Wisconsin sales tax;
- Registered to collect Wisconsin sales tax at any time during the past 12 months;
- Received an audit notice, unless the audit and all related appeals are resolved; or
- Committed or been involved in fraud or intentional misrepresentation

The goals of SSUTA are to simplify sales tax laws and increase tax compliance among all businesses, especially multi-state businesses, while removing the competitive disadvantage for local businesses. The agreement also seeks to address the fiscal concerns related to e-commerce growth. SSUTA is supported by many business groups and individual businesses, including more than 1,100 multi-state businesses that have registered to voluntarily collect sales and use tax in the now 23 states conforming to the agreement guidelines.

The SSUTA provisions are effective in Wisconsin on October 1, 2009. Over the next several months DOR plans significant education for sellers about changes in definitions and procedures, and will roll out several online tools to assist businesses with the transition, including a sales tax rate finder searchable by zip code.

For additional information, visit [www.revenue.wi.gov](http://www.revenue.wi.gov). Registration for the program is available through the Streamlined Sales Tax Central Registration System at <http://www.streamlinedsalestax.org/amnesty.html>.

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