State of Wisconsin
1997 - 1998 LEGISLATURE

LRB-3984/1
JS:jlg:km

1997 ASSEMBLY BILL 578

October 29, 1997 - Introduced by Representatives OURADA, HUEBSCH, F. LASEE, BOCK, OWENS, M. LEHMAN, GOETSCH, LAZICH, SKINDRUD, WALKER, GARD, JESKEWITZ, HANDRICK, JENSEN, HARSDORF, GROTHMAN, STASKUNAS, DOBYNS, HASENOHRL, SERATTI, OLSEN, POWERS, UNDERHEIM and URBAN, cosponsored by Senators ROSENZWEIG, DRZEWIECKI, FARROW, ROESSLER and FITZGERALD. Referred to Committee on State Affairs.

AN ACT ***to amend*** 139.323 (intro.) of the statutes; **relating to:** the refund to Indian tribes of cigarette taxes collected in sales on reservations or trust lands.

Analysis by the Legislative Reference Bureau

This bill reduces from 70% to 50% the percentage of cigarette tax revenue collected in sales on reservations or trust lands that is refunded to Indian tribes.

For further information see the ***state and local*** fiscal estimate, which will be printed as an appendix to this bill.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

SECTION 1. 139.323 (intro.) of the statutes is amended to read:

139.323 Refunds to Indian tribes. (intro.) The department shall refund ~~70%~~ 50% of the taxes collected under s. 139.31 (1) in respect to sales on reservations or trust lands of an Indian tribe to the tribal council of the tribe having jurisdiction over the reservation or trust land on which the sale is made if all the following conditions are fulfilled:

SECTION 2. Initial applicability.

(1) This act first applies to claims for refunds filed on the effective date of this subsection.

(END)