

1999 DRAFTING REQUEST

Bill

Received: 12/9/98

Received By: shoveme

Wanted: As time permits

Identical to LRB:

For: Bonnie Ladwig (608) 266-9171

By/Representing: Rep. Ladwig

This file may be shown to any legislator: NO

Drafter: shoveme

May Contact:

Alt. Drafters:

Subject: Tax - sales

Extra Copies:

Topic:

Sales and use tax exemption for clothing and shoes

Instructions:

See Attached. Redraft 1997 AB 911 (-5125) that creates a sales and use tax exemption for clothing and shoes w/ a value of less than \$100, but limit the applicability of the exemption to sales occurring between Aug. 1 and Sept. 15

Drafting History:

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
/?	shoveme 12/9/98	chanaman 12/10/98		_____			S&L Tax
/1			martykr 12/11/98	_____	lrb_docadmin 12/11/98	lrb_docadmin 12/18/98	

FE Sent For 12/18/98.

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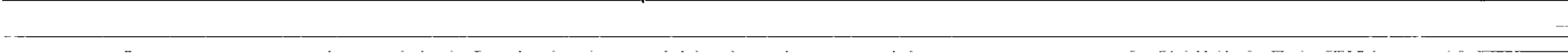
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1?	shoveme	CMM 12/10 1	J 12/11	H/H 12/11			
		1/12/10 JLG					

FE Sent For:

<END>



RMR

1999 1997 ASSEMBLY BILL 911

March 16, 1998 - Introduced by Representatives KELSO, LADWIG, KREIBICH, LAZICH, GROTHMAN, UNDERHEIM, PORTER, HUEBSCH, NASS, F. LASEE, HANDRICK, SPILLNER, SERATTI, ZUKOWSKI, DOBYNS, WALKER, WARD, GRONEMUS, RYBA, JOHNSRUD, BLACK, HASENOHRL, REYNOLDS, WILLIAMS, TURNER and WOOD. Referred to Joint survey committee on Tax Exemptions.

reger

1 AN ACT to create 77.54 (44) of the statutes; relating to: creating a sales tax and
2 use tax exemption for clothing and shoes.

Analysis by the Legislative Reference Bureau

September 15 of each year.

This bill creates a sales tax and use tax exemption for clothing and shoes the value of which is less than \$100. The exemption applies between August 1 and September 15 of each year. This bill will be referred to the joint survey committee on tax exemptions for a detailed analysis, which will be printed as an appendix to this bill. 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:

3 SECTION 1. 77.54 (44) of the statutes is created to read:
4 77.54 (44) After July 31 and before September 16, The gross receipts from the sale of and the storage, use or other
5 consumption in this state of clothing and shoes if the sales price of the clothing or
6 shoes is less than \$100.

7 SECTION 2. Effective date.





**ASSEMBLY BILL 911**

1           (1) This act takes effect on the first day of the 2nd month beginning after  
2 publication.

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(END) ✓

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**SUBMITTAL  
FORM**

**LEGISLATIVE REFERENCE BUREAU  
Legal Section Telephone: 266-3561  
5th Floor, 100 N. Hamilton Street**

The attached draft is submitted for your inspection. Please check each part carefully, proofread each word, and sign on the appropriate line(s) below.

**Date:** 12/11/98

**To:** Representative Ladwig

**Relating to LRB drafting number:** LRB-1179

**Topic**

Sales and use tax exemption for clothing and shoes

**Subject(s)**

Tax - sales

1. **JACKET** the draft for introduction Bonnie Ladwig  
in the **Senate** \_\_\_\_ or the **Assembly**  (check only one). Only the requester under whose name the drafting request is entered in the LRB's drafting records may authorize the draft to be submitted. Please allow one day for the preparation of the required copies.

2. **REDRAFT.** See the changes indicated or attached \_\_\_\_\_  
A revised draft will be submitted for your approval with changes incorporated.

3. Obtain **FISCAL ESTIMATE NOW**, prior to introduction Bonnie Ladwig  
If the analysis indicates that a fiscal estimate is required because the proposal makes an appropriation or increases or decreases existing appropriations or state or general local government fiscal liability or revenues, you have the option to request the fiscal estimate prior to introduction. If you choose to introduce the proposal without the fiscal estimate, the fiscal estimate will be requested automatically upon introduction. It takes about 10 days to obtain a fiscal estimate. Requesting the fiscal estimate prior to introduction retains your flexibility for possible redrafting of the proposal.

If you have any questions regarding the above procedures, please call 266-3561. If you have any questions relating to the attached draft, please feel free to call me.

Marc E. Shovers, Senior Legislative Attorney  
Telephone: (608) 266-0129

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# State of Wisconsin

## LEGISLATIVE REFERENCE BUREAU

100 NORTH HAMILTON STREET  
P. O. BOX 2037  
MADISON, WI 53701-2037

LEGAL SECTION (608) 266-3561  
REFERENCE SECTION (608) 266-0341  
FAX (608) 266-5648

STEPHEN R. MILLER  
CHIEF

February 18, 1999

## MEMORANDUM

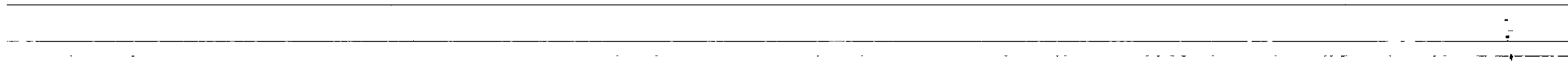
**To:** Representative Ladwig

**From:** Marc E. Shovers, Sr. Legislative Attorney, (608) 266-0129

**Subject:** Technical Memorandum to **1999 AB 46** (LRB 99-1179/1)

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We received the attached technical memorandum relating to your bill. This copy is for your information and your file. If you wish to discuss this memorandum or the necessity of revising your bill or preparing an amendment, please contact me.



**MEMORANDUM**

February 15, 1999

**TO:** Marc Shovers  
Legislative Reference Bureau

**FROM:** Yeang-Eng Braun *YEB*  
Department of Revenue

**SUBJECT:** Technical Memorandum on Assembly Bill 46, Relating to a Temporary Sales and Use Tax Exemption for Clothing Costing Less than \$100

The Department of Revenue would find useful an explicit definition in the bill of the types of tangible personal property that would qualify for the proposed temporary exemption. Some examples of areas where guidance would be useful include:

- the treatment of athletic uniforms;
- the treatment of items used in clothing repairs and other accessories to clothing, such as shoe laces, buttons and zippers;
- the treatment of articles of clothing typically sold as a unit, for example, a suit coat, pants and vest, when the price of the unit exceeds \$100 but the price of each individual component is less than \$100;
- the treatment of clothing sold by layaway, for example, whether the exemption applies to sales initiated prior to, but finalized in the exemption period, or to sales initiated during, but finalized later than the exemption period.

The sponsor may find it useful to look at legislative language in New York and Florida, which enacted temporary sales tax exemptions for clothing in recent years. In particular, Florida's statute (HB4407, enacted in June 1998) contained very explicit language as to the items that were covered by the exemption.

The proposed legislation makes no provision for the funding of the costs involved in administering the activities required. If the author wishes to provide funding, appropriation language needs to be developed and costs allocated in the following manner:

	<u>Chapter 20</u>	<u>Amount</u>	<u>FTE Positions</u>
Annual cost	20.566 (1)(a)	\$50,700	None

If you have questions regarding this technical memorandum, please contact Dennis Collier at 266-5773. For questions about administrative costs, please contact Pat Lashore at 266-3347.

YEB:DC:ds  
t:\fsn99-00\dc\lrb11791.tec



