

**1999 DRAFTING REQUEST**

**Assembly Amendment (AA-ASA1-AB133)**

Received: 06/23/99

Received By: jkreye

Wanted: As time permits

Identical to LRB:

For: Assembly Republican Caucus

By/Representing: Anderson

This file may be shown to any legislator: NO

Drafter: jkreye

May Contact:

Alt. Drafters:

Subject: Tax - sales

Extra Copies:

**Pre Topic:**

ARC:.....Anderson - Am#159,

**Topic:**

Permit member of the military to return from duty in a foreign country with 16 liters of wine or liquor, tax exempt

**Instructions:**

See Attached

**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>
/?	jkreye 06/23/99	gilfokm 06/23/99		_____			
/1			hhagen 06/23/99	_____	lrb_docadmin 06/23/99		

FE Sent For:

<END>

**1999 DRAFTING REQUEST**

**Assembly Amendment (AA-ASA1-AB133)**

Received: 06/23/99

Received By: jkreyc

Wanted: As time permits

Identical to LRB:

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By/Representing: Anderson

This file may be shown to any legislator: NO

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1?	jkreyc	6/23 KMG		2/24/15 6/23			

FE Sent For:

<END>

# To Be Drafted

b-1063

Agency Revenue

Amendment# 159

ARC Analyst Nicole Anderson

LRB#

Tax Cut

## Summary

This amendment would permit a resident of Wisconsin who is a member of the military (National Guard, Armed Forces or Armed Forces Reserve) to return from active duty or training in a foreign country with 16 liters (aggregate) of wine or liquor.

Current state law limits all individuals returning home from a foreign country to, in aggregate, four liters of intoxicating liquor and wine.

## Fiscal Impact

There is no fiscal impact associated with this amendment.

## Statement of Intent

Revenue. Permit a resident of Wisconsin who is a member of the member of the military to return from active duty or training in a foreign country with 16 liters (in aggregate) of wine or liquor.

Request# 215

Wednesday, June 23, 1999



State of Wisconsin  
1999 - 2000 LEGISLATURE

LRBb10632

JK: King

ARC:.....Anderson – Am#159, Permit member of the military to return from duty in a foreign country with 16 liters of wine or liquor, tax exempt

FOR 1999-01 BUDGET — NOT READY FOR INTRODUCTION

CAUCUS AMENDMENT

TO ASSEMBLY SUBSTITUTE AMENDMENT 1,

TO 1999 ASSEMBLY BILL 133

SOON

1 At the locations indicated, amend the substitute amendment as follows:

2 1. Page 1139, line 23: after that line insert: insert 1-4

3 2. Page 161<sup>3</sup>, line <sup>24</sup>: after that line insert: insert 2-9

4 (END)

8-1063  
~~LRB 3089A~~  
~~JK/gjt~~  
JK

~~1999 BILL~~

1 AN ACT *to renumber and amend* 139.03 (5) (b); and *to create* 139.03 (5) (b) 2.  
2 of the statutes; **relating to:** the occupational tax on intoxicating liquor and  
3 wine that is brought into this state from a foreign country.

***Analysis by the Legislative Reference Bureau***

Under current law, an occupational tax is imposed on the sale of intoxicating liquor and wine. Under current law, a person who enters this state from a foreign country may bring into the state intoxicating liquor or wine in an aggregate amount not exceeding four liters without paying the occupational tax on that amount. Under this bill, a person who is a state resident and a member of the national guard, armed forces or armed forces reserve who is returning to this state from duty or training in a foreign country may bring into the state intoxicating liquor or wine in an aggregate amount not exceeding 16 liters without paying the occupational tax on that amount.

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:***

④ SECTION 1. 139.03 (5) (b) of the statutes is renumbered 139.03 (5) (b) 1. and  
5 amended to read:

21695 B

✓  
INSERT  
1-4

BILL

1 139.03 (5) (b) 1. Any Except as provided in subd. 2., any person, except an  
 2 underage person as defined under s. 125.02 (20m), who leaves a foreign country, after  
 3 spending at least 48 hours in that foreign country, with the purpose of entering this  
 4 state may have in that person's possession and bring into the state intoxicating  
 5 liquor or wine in sealed original containers in amounts not to exceed, in the  
 6 aggregate, 4 liters without payment of the tax imposed under this subchapter. The  
 7 4 liters of tax-free intoxicating liquor and wines may not be sent, shipped or carried  
 8 into the state other than in the immediate possession of the person as qualified by  
 9 this subsection.

2169t (B)

10 SECTION 2. 139.03 (5) (b) 2. of the statutes is created to read:

11 139.03 (5) (b) 2. A person who is a member of the national guard, the U. S.  
 12 armed forces or a reserve component of the U. S. armed forces; who is a state resident;  
 13 and who leaves a foreign country, after spending at least 48 hours in that foreign  
 14 country on duty or for training, with the purpose of entering into this state may bring  
 15 into the state, in sealed original containers and in the person's immediate possession,  
 16 intoxicating liquor and wine in an aggregate amount not exceeding 16 liters without  
 17 paying the tax imposed under this subchapter on that amount.

end of insert 1-4

18 SECTION 3. Effective date

19 (1) This act takes effect on the first day of the 2nd month beginning after  
 20 publication. =. *renumbering and amendment*  
 21 *of section 139.03 (5) (b) of the statutes*

*WINE AND LIQUOR SALES TAX EXEMPTION. (C)*

*and the creation of section 139.03 (5) (b) 2. of the statutes*

INSERT 2-19



State of Wisconsin  
1999 - 2000 LEGISLATURE

LRBb1063/1  
JK:kmg:ksh

ARC:.....Anderson – Am#159, Permit member of the military to return from duty in a foreign country with 16 liters of wine or liquor, tax exempt

FOR 1999-01 BUDGET — NOT READY FOR INTRODUCTION

CAUCUS AMENDMENT

TO ASSEMBLY SUBSTITUTE AMENDMENT 1,

TO 1999 ASSEMBLY BILL 133

1 At the locations indicated, amend the substitute amendment as follows:

2 1. Page 1139, line 23: after that line insert:

3 “SECTION 2169s. 139.03 (5) (b) of the statutes is renumbered 139.03 (5) (b) 1.

4 and amended to read:

5 139.03 (5) (b) 1. Any Except as provided in subd. 2., any person, except an  
6 underage person as defined under s. 125.02 (20m), who leaves a foreign country, after  
7 spending at least 48 hours in that foreign country, with the purpose of entering this  
8 state may have in that person’s possession and bring into the state intoxicating  
9 liquor or wine in sealed original containers in amounts not to exceed, in the

1 aggregate, 4 liters without payment of the tax imposed under this subchapter. The  
2 4 liters of tax-free intoxicating liquor and wines may not be sent, shipped or carried  
3 into the state other than in the immediate possession of the person as qualified by  
4 this subsection.

5 **SECTION 2169t.** 139.03 (5) (b) 2. of the statutes is created to read:

6 139.03 (5) (b) 2. A person who is a member of the national guard, the U. S.  
7 armed forces or a reserve component of the U. S. armed forces; who is a state resident;  
8 and who leaves a foreign country, after spending at least 48 hours in that foreign  
9 country on duty or for training, with the purpose of entering into this state may bring  
10 into the state, in sealed original containers and in the person's immediate possession,  
11 intoxicating liquor and wine in an aggregate amount not exceeding 16 liters without  
12 paying the tax imposed under this subchapter on that amount.”.

13 **2.** Page 1613, line 24: after that line insert:

14 “(3tx) WINE AND LIQUOR SALES TAX EXEMPTION. The renumbering and  
15 amendment of section 139.03 (5) (b) of the statutes and the creation of section 139.03  
16 (5) (b) 2. of the statutes take effect on the first day of the 2nd month beginning after  
17 publication.”.

18 (END)