

1999 DRAFTING REQUEST

Assembly Amendment (AA-ASA1-AB133)

Received: 06/22/99

Received By: jkreye

Wanted: Soon

Identical to LRB:

For: Senate Democratic Caucus

By/Representing: Walter

This file may be shown to any legislator: NO

Drafter: jkreye

May Contact:

Alt. Drafters:

Subject: Tax - sales

Extra Copies:

Pre Topic:

SDC:.....Walter - CN#1835,

Topic:

exclude ATMs from property tax exemption for computers and delay computer exemption effective date

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 06/27/99	ygeller 06/27/99		_____			
/1	jkreye 06/29/99	ygeller 06/29/99	mclark 06/28/99	_____	lrb_docadmin 06/28/99		
/2			kfollet 06/29/99	_____	lrb_docadmin 06/29/99		

FE Sent For:

<END>

1999 DRAFTING REQUEST

Assembly Amendment (AA-ASA1-AB133)

Received: 06/22/99

Received By: jkreye

Wanted: Soon

Identical to LRB:

For: Senate Democratic Caucus

By/Representing: Walter

This file may be shown to any legislator: NO

Drafter: jkreye

May Contact:

Alt. Drafters:

Subject: Tax - sales

Extra Copies:

Pre Topic:

SDC:.....Walter - CN#1835,

Topic:

exclude ATMs from property tax exemption for computers and delay computer exemption effective date

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 06/27/99	ygeller 06/27/99		_____			
/1		12/29 jlg	mclark 06/28/99	_____	lrb_docadmin 06/28/99		
			kjt 6/29	RPW/M66 6/29			

FE Sent For: <END>

1999 DRAFTING REQUEST

Assembly Amendment (AA-ASA1-AB133)

Received: 06/22/99

Received By: jkreye

Wanted: Soon

Identical to LRB:

For: Senate Democratic Caucus

By/Representing: Walter

This file may be shown to any legislator: NO

Drafter: jkreye

May Contact:

Alt. Drafters:

Subject: Tax - sales

Extra Copies:

Pre Topic:

SDC:.....Walter - CN#1835,

Topic:

exclude ATMs from property tax exemption for computers and delay computer exemption effective date

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>
1/?	jkreye	1 6/27/99 Jg	MRC 6/28	cmh/RJM 6/28			

FE Sent For:

<END>

ves

60928

SDC

Agency: Shared Revenue and Tax Relief - Direct Aid Payments

caucus number 1830

duplicate flag:
duplicate with:

Other reference numbers:	LFB Sum #:
bill number/amendment number:	
LRB draft #	LRB P-draft:

description: Count inmates of county jails based upon their last municipal residence prior to incarceration. Indeterminate fiscal effect.

other notes

drafting instructions: See above and attached
more instructions.

caucus number 1835

duplicate flag:
duplicate with:

Other reference numbers: Paper 856	LFB Sum #:
bill number/amendment number:	
LRB draft #	LRB P-draft:

description: Direct DOA to specifically remove ATM's from computer tax exemption.

other notes Modification to above: delay effective date of all computer exemptions from 1/1/99 to 1/1/02 and include ATM language above.

drafting instructions: See above and attached
more instructions:

FISCAL - 64+71 135
- 135,000,000
GAR

caucus number 3728

duplicate flag:
duplicate with:

Other reference numbers:	LFB Sum #:
bill number/amendment number:	
LRB draft #	LRB P-draft:

description: Fully fund payments for municipal services. The governor did not provide an increase. JFC did not alter the Gov's recommendation. The payments are projected to fall to the lowest level since 1977.

other notes Modification to above: Draft so total net cost \$4.1M/biennium with a funding level to provide 100% of entitlements in 2000-01. Rick Olin at LFB can help.

drafting instructions: See above and attached
more instructions:

Agency: Shared Revenue and Tax Relief - Direct Aid Payments

Number of Amendments: 3

+

SENATE BUDGET AMENDMENT

Agency name: Department of Administration

CN 1835

Related Fiscal Bureau papers and motions: LFB paper 856

Description: Taxation of ATM's, (Representative Jon Richards)

Direct that the Department of Administration specifically remove ATMs from the computer tax exemption.

Fiscal effect: \$750,000 in GPR for not making state aid payments (\$30 million in total property value (6 to 7,000 machines @ \$7 to 12,000 value)

Attachments: LFB paper 856

DEAN Effective date of all computer exemptions
From Jan 1 1999 to
Jan 1 2002 and
include ATM lang above.

ALTERNATIVES TO BASE

call LFB

4705

A. Property Tax Exemption (Chapter 70)

1. Approve the Governor's recommendation to provide a property tax exemption for fax machines, copiers, cash registers and automatic teller machines, effective with property assessed as of January 1 of the year following enactment of the bill. Reestimate reduced state forestry tax revenues to be deposited in the conservation fund at \$106,800 in 2000-01. Decrease estimated computer aid payments by \$750,000 GPR in 2000-01 to reflect the inclusion of ATMs under this exemption, which would not be aided, as opposed to including ATMs under the computer exemption, which is aided.

<u>Alternative A1</u>	<u>GPR</u>	<u>SEG</u>	<u>TOTAL</u>
1999-01 REVENUE (Change to Base)	\$0	-\$106,800	-\$106,800
<i>[Change to Bill]</i>	\$0	<i>-\$6,800</i>	<i>-\$6,800</i>
1999-01 FUNDING (Change to Base)	\$0	\$0	\$0
<i>[Change to Bill]</i>	<i>-\$750,000</i>	<i>\$0</i>	<i>-\$750,000</i>

2. Provide a property tax exemption for fax machines, copiers and cash registers, other than networked cash registers, effective with property assessed as of January 1 of the year following enactment of the bill. Reestimate reduced state forestry tax revenues to be deposited in the conservation fund at \$106,800 in 2000-01. Under this alternative, ATMs would remain exempt under the computer exemption, so there would be no impact on computer aid payments.

<u>Alternative A2</u>	<u>SEG</u>
1999-01 REVENUE (Change to Base)	-\$106,800
<i>[Change to Bill]</i>	<i>-\$6,800</i>

3. Maintain current law.

<u>Alternative A3</u>	<u>SEG</u>
1999-01 REVENUE (Change to Base)	\$0
<i>[Change to Bill]</i>	<i>\$100,000</i>

B. Utility Tax Exemptions (Chapters 66 and 76)

1. Approve the Governor's recommendation to extend the computer exemption to all companies subject to state-imposed ad valorem taxes. Specify that the extension of the computer exemption to these companies takes effect retroactively to January 1, 1999. However, reestimate the reduction in utility tax revenues from these provisions as follows to reflect the installment payment schedule for these taxes: (a) \$75,000 GPR in 1999-00 and \$50,000 GPR in 2000-01; and (b) \$90,000 SEG in 1999-00 and \$60,000 SEG in 2000-01. The revised estimates of reductions in tax

modify

SDC

Agency: Shared Revenue and Tax Relief - Direct Aid Payments

caucus number 1835

duplicate flag:

duplicate with:

Other reference numbers: Paper 856	LFB Sum #:
bill number/amendment number:	
LRB draft #	LRB P-draft:

description: Direct DOA to delay the computer tax exemption from 1/1/99 to 1/1/02 and direct DOR to not exempt ATMs.

other notes Modification to above: delay effective date of all computer exemptions from 1/1/99 to 1/1/02 and include ATM language above. **ATTN: part of tax package now, CN 2812 MODIFICATION TO: Direct DOR not to exempt ATMs from the computer tax exemption.**

drafting instructions: See above and attached

more instructions:

Agency: **Shared Revenue and Tax Relief - Direct Aid Payments**

Number of Amendments: 1



State of Wisconsin
1999 - 2000 LEGISLATURE

LRBb09284

JK:...

1
jg

SDC:.....Walter - CN#1835, exclude ATMs from property tax exemption for computers and delay computer exemption effective date

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 811, line 18: after that line insert:
- 3 "SECTION 1653b. 70.11 (39) of the statutes is amended to read:
- 4 70.11 (39) COMPUTERS. If the owner of the property fulfills the requirements
- 5 under s. 70.35, mainframe computers, minicomputers, personal computers,
- 6 networked personal computers, servers, terminals, monitors, disk drives, electronic
- 7 peripheral equipment, tape drives, printers, basic operational programs, systems
- 8 software, prewritten software and custom software. The exemption under this
- 9 subsection does not apply to fax machines, copiers, equipment with embedded
- 10 computerized components or telephone systems, including equipment that is used

1 to provide telecommunications services, as defined in s. 76.80 (3). This subsection
2 does not apply to automatic teller machines. Notwithstanding 1997 Wisconsin Act
3 237, section 9442 (2), this subsection does not apply to property tax assessments
4 before January 1, 2002."

5

(END)



State of Wisconsin
1999 - 2000 LEGISLATURE

LRBb0928/1

JK:jlj:mrc

in 6-29-99

SDC:.....Walter - CN#1835, exclude ATMs from property tax exemption for computers and delay computer exemption effective date

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 811, line 18: after that line insert:

3 "SECTION 1653b. 70.11 (39) of the statutes is amended to read:

4 70.11 (39) COMPUTERS. If the owner of the property fulfills the requirements
5 under s. 70.35, mainframe computers, minicomputers, personal computers,
6 networked personal computers, servers, terminals, monitors, disk drives, electronic
7 peripheral equipment, tape drives, printers, basic operational programs, systems
8 software, prewritten software and custom software. The exemption under this
9 subsection does not apply to fax machines, copiers, equipment with embedded
10 computerized components or telephone systems, including equipment that is used

1 to provide telecommunications services, as defined in s. 76.80 (3). This subsection
2 does not apply to automatic teller machines. Notwithstanding 1997 Wisconsin Act
3 237, section 9442 (2), this subsection does not apply to property tax assessments
4 before January 1, 2002."

5

(END)

W #
W #
W #
page 1600, line 6: delete "2000" and
substitute "2002".



State of Wisconsin
1999 - 2000 LEGISLATURE

LRBb0928/2
JK:jlq:kjf

SDC:.....Walter - CN#1835, exclude ATMs from property tax exemption for
computers and delay computer exemption effective date

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 811, line 18: after that line insert:

3 **“SECTION 1653b.** 70.11 (39) of the statutes is amended to read:

4 70.11 (39) COMPUTERS. If the owner of the property fulfills the requirements
5 under s. 70.35, mainframe computers, minicomputers, personal computers,
6 networked personal computers, servers, terminals, monitors, disk drives, electronic
7 peripheral equipment, tape drives, printers, basic operational programs, systems
8 software, prewritten software and custom software. The exemption under this
9 subsection does not apply to fax machines, copiers, equipment with embedded
10 computerized components or telephone systems, including equipment that is used

1 to provide telecommunications services, as defined in s. 76.80 (3). This subsection
2 does not apply to automatic teller machines. Notwithstanding 1997 Wisconsin Act
3 237, section 9442 (2), this subsection does not apply to property tax assessments
4 before January 1, 2002.”.

5 **2.** Page 1600, line 6: delete “2000” and substitute “2002”.

6 (END)