

1999 DRAFTING REQUEST

Assembly Amendment (AA-ASA1-AB133)

Received: 06/23/99

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#3629,

Topic:

Sales and use tax exemption for boats purchased out-of-state

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 06/26/99	gilfokm 06/27/99		_____			
/1			haugca 06/28/99	_____	lrb_docadmin 06/28/99		

FE Sent For:

<END>

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1?	jkreye	KMG 6/8 1/27	CH 6-28	6-28 Wij Jm			

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<END>

yes

Agency: Revenue

2-1114

SPC

caucus number 3629

duplicate flag:
duplicate with:

Other reference numbers:	LFB Sum #:
FM 1333	
bill number/amendment number:	
LRB draft #	LRB P-draft:

description: FM 1333. Out of state boat sales and use tax modification.

other notes

drafting instructions: FM 1333. See above.

more instructions:

Agency: **Revenue**

Number of Amendments: 1

Budget amendment request-----6-17-99

CN 3629

Revenue

- Out of state boat sales and use tax modification-----Fiscal Bureau motion #1333.
Fiscal effect-----minimal

GENERAL FUND TAXES

Use Tax on Boats Berthed in State Boundary Waters

Motion:

Move to modify the use tax exemption for boats purchased as exempt occasional sales in other states and berthed in the boundary waters of this state to allow the exemption for boats purchased anywhere outside Wisconsin rather than just for boats purchased in states that are contiguous to Wisconsin. Specify that these provisions would take effect on the first day of the second month beginning after publication.

Note:

Under current law, the use tax is imposed on items purchased in other states and used in Wisconsin if the item would be taxable if purchased in this state. However, an exemption is provided for boats that are berthed in Wisconsin boundary waters if: (a) the boat was purchased by an individual domiciled in a contiguous state; (b) the purchase was made in the contiguous state in which the individual is domiciled; and (c) the purchase was an exempt occasional sale under the laws of the other state. This motion would modify item (b) to allow the exemption for a boat purchased anywhere outside this state, rather than only for boats purchased in contiguous states. There would be a minimal revenue loss.

77,53(17m)



State of Wisconsin
1999 - 2000 LEGISLATURE

LRBb1114?

JK:.....
King

in 6-26-99

SDC:.....Walter - CN#3629, Sales and use tax exemption for boats purchased out-of-state

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 953, line 21: after that line insert:

3 "SECTION 1812Lr. 77.53 (17m) of the statutes is amended to read:

4 77.53 (17m) This section does not apply to a boat purchased ~~in a state~~
5 ~~contiguous to this state~~ by a person domiciled in ~~that a state~~ that is contiguous to this
6 state if the boat is berthed in this state's boundary waters adjacent to the state of the
7 domicile of the purchaser and if the transaction was an exempt occasional sale under
8 the laws of the state in which the purchase was made."

9 ✓ 2. Page 1614, line 4: ~~after~~ that line insert: *before*

1

offer
date

1
2
3
4

6w

“(6w) USE TAX EXEMPTION FOR BOATS. The treatment of section 77.53 (17m) of the statutes takes effect on the first day of the 2nd month beginning after publication.”

(END)



State of Wisconsin
1999 - 2000 LEGISLATURE

LRBb1114/1
JK:kmg:ch

SDC:.....Walter – CN#3629, Sales and use tax exemption for boats purchased
out-of-state

FOR 1999-01 BUDGET — NOT READY FOR INTRODUCTION

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7 domicile of the purchaser and if the transaction was an exempt occasional sale under
8 the laws of the state in which the purchase was made.”.

9 **2.** Page 1614, line 1: before that line insert:

