

**2001 DRAFTING REQUEST**

**Bill**

Received: **08/20/2001**

Received By: **jkreye**

Wanted: **As time permits**

Identical to LRB:

For: **Scott Walker (608) 266-9180**

By/Representing: **greg**

This file may be shown to any legislator: **NO**

Drafter: **jkreye**

May Contact:

Addl. Drafters:

Subject: **Tax - sales**

Extra Copies:

Submit via email: **NO**

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**Pre Topic:**

No specific pre topic given

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**Topic:**

Sales and use tax exemption for devices to aid the visually impaired

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**Instructions:**

See Attached

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**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 08/20/2001	csicilia 08/29/2001	pgreensl 08/29/2001	_____	lrb_docadmin 08/29/2001	lrb_docadminS&L 10/08/2001	Tax

FE Sent For:

*LAt intro*

<END>

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/?	jkreye	1 gs 8/29 01	8/29 /09 pg	8/29 SELF			

FE Sent For:

<END>

Rep. Walker

Greg Reiman

LRB 0078

AB122

visually impaired device

draft

▷ device — costs exceeds \$150

draft or "free" bill

— use AB122 as a base



State of Wisconsin  
2001 - 2002 LEGISLATURE

LRB-3631/1

JK:.....

gjs RMR

8-20-01

m

SOON

pgn

1 AN ACT ...; relating to: a sales tax and use tax exemption for devices used to  
2 assist the visually impaired.

*Analysis by the Legislative Reference Bureau*

This bill creates a sales tax and a use tax exemption for a device that is used to assist the visually impaired, if the device is sold at retail for more than \$150.

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 (48) of the statutes is created to read:

4 77.54 (48) The gross receipts from the sale of and the storage, use, or other  
5 consumption of a device that is sold at retail for more than \$150 and that is used to  
6 assist the visually impaired, including a video magnifier, a scanner for reading  
7 printed material, and a computer modification. In this subsection, "visually  
8 impaired" has the meaning given in s. 115.51 (4). ✓





# State of Wisconsin

## LEGISLATIVE REFERENCE BUREAU

100 NORTH HAMILTON STREET  
5TH FLOOR  
MADISON, WI 53701-2037

STEPHEN R. MILLER  
CHIEF

LEGAL SECTION: (608) 266-3561  
LEGAL FAX: (608) 264-6948

August 29, 2001

### MEMORANDUM

To: Representative Walker

From: Joseph T. Kreye, Legislative Attorney

Re: LRB-3631/1 Sales and use tax exemption for devices to aid the visually impaired

The attached draft was prepared at your request. Please review it carefully to ensure that it is accurate and satisfies your intent. If it does and you would like it jacketed for introduction, please indicate below for which house you would like the draft jacketed and return this memorandum to our office. If you have any questions about jacketing, please call our program assistants at 266-3561. Please allow one day for jacketing.

JACKET FOR ASSEMBLY     JACKET FOR SENATE

If you have any questions concerning the attached draft, or would like to have it redrafted, please contact me at (608) 266-2263 or at the address indicated at the top of this memorandum.

If the last paragraph of the analysis states that a fiscal estimate will be prepared, the LRB will request that it be prepared after the draft is introduced. You may obtain a fiscal estimate on the attached draft before it is introduced by calling our program assistants at 266-3561. Please note that if you have previously requested that a fiscal estimate be prepared on an earlier version of this draft, you will need to call our program assistants in order to obtain a fiscal estimate on this version before it is introduced.

Please call our program assistants at 266-3561 if you have any questions regarding this memorandum.



# State of Wisconsin

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

LEGAL SECTION: (608) 266-3661  
REFERENCE SECTION: (608) 266-0341  
FAX: (608) 266-5648

STEPHEN H. MILLER  
CHIEF

October 18, 2001

## MEMORANDUM

**To:** Representative Walker

**From:** Joseph T. Kreye, Legislative Attorney, (608) 266-2263

**Subject:** Technical Memorandum to **2001 AB-549** (LRB-3631/1)

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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

October 17, 2001

**TO:** Joseph Kreye  
Legislative Reference Bureau

**FROM:** Brian Pahnke  
Department of Revenue

**SUBJECT:** Technical Memorandum on AB 549 relating to Exempting from Sales and Use Tax Devices Used to Assist the Visually Impaired

We have the following technical concerns with the bill.

1. The bill creates a new class of exempt property consisting of devices that cost over \$150 and are used to assist the visually impaired. The new class would be very broad since the exempt property would not be limited to devices used exclusively or primarily to assist the visually impaired, or devices purchased by or for a visually impaired person.
2. The technical concerns could be addressed by listing the specific devices that would be exempt under the bill. Since the listed devices would only be purchased by or for visually impaired persons, the exemption would be targeted as desired. According to the Wisconsin Council for the Blind, it currently offers 20 items for sale that cost more than \$150.

If you have questions regarding this technical memorandum, please contact Blair Kruger at 266-1310 or [bkruger@dor.state.wi.us](mailto:bkruger@dor.state.wi.us).