

**2001 DRAFTING REQUEST**

**Bill**

Received: **11/06/2000**

Received By: **jkreye**

Wanted: **Soon**

Identical to LRB:

For: **Administration-Budget 6-5468**

By/Representing: **Ziegler**

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

Drafter: **jkreye**

May Contact:

Alt. Drafters:

Subject: **Tax - miscellaneous**  
**Tax - sales**

Extra Copies:

**Pre Topic:**

DOA:.....Ziegler -

**Topic:**

Local exposition district taxes administration

**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 11/06/2000	gilfokm 11/06/2000	pgreensl 11/07/2000	_____	lrb_docadmin 11/07/2000		S&L
	jkreye 11/07/2000	gilfokm 11/07/2000		_____			
/2			jfrantze 11/08/2000	_____	lrb_docadmin 11/08/2000		S&L

FE Sent For:

<END>

2001 DRAFTING REQUEST

Bill

Received: 11/06/2000

Received By: jkreye

Wanted: Soon

Identical to LRB:

For: Administration-Budget 6-5468

By/Representing: Ziegler

This file may be shown to any legislator: NO

Drafter: jkreye

May Contact:

Alt. Drafters:

Subject: Tax - miscellaneous  
Tax - sales

Extra Copies:

Pre Topic:

DOA:.....Ziegler -

Topic:

Local exposition district taxes administration

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 11/06/2000	gilfokm 11/06/2000	pgreensl 11/07/2000	_____	lrb_docadmin 11/07/2000		S&L

FE Sent For:

12-11/7 kmg  
11/8  
to K...  
11/8  
<END>

2001 DRAFTING REQUEST

Bill

Received: 11/06/2000

Received By: jkreye

Wanted: Soon

Identical to LRB:

For: Administration-Budget 6-5468

By/Representing: Ziegler

This file may be shown to any legislator: NO

Drafter: jkreye

May Contact:

Alt. Drafters:

Subject: Tax - miscellaneous  
Tax - sales

Extra Copies:

---

Pre Topic:

DOA:.....Ziegler -

---

Topic:

Local exposition district taxes administration

---

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>
1/1	jkreye	1-11/06 Kmg	11/7 PG	11/7 PG/Km			

FE Sent For:

<END>



**Legislative Proposal Summary  
Wisconsin Department of Revenue**

Page 458

September 29, 2000

**TITLE:** Administration of local exposition district taxes

**DESCRIPTION OF CURRENT LAW AND PROBLEM**

Under current law, the Department of Revenue administers and collects the local exposition district tax. Within the local exposition district, the exposition district tax is imposed at the rate of 0.25% of the gross receipts from the sale of food and beverages, and at the rate of 3% of the gross receipts from car rentals and motel/hotel room rentals. The department retains 2.55% of total collections and returns 97.45% of exposition district taxes to the district. Under 1999 Act 9, the amount retained by the department was reduced from 3% to 2.55% based on information from the department demonstrating that the amount needed on an annual basis to cover ongoing expenditures did not require a 3% holdback. While the department indicated that the appropriation account for local exposition tax administration also held a significant unneeded revenue balance, Act 9 did not address this issue.

The department proposes that any fiscal year end unencumbered balance that exceeds 10% of the total amount expended during the fiscal year be distributed to the local exposition district.

**EFFECTIVE DATE:**

The distribution of unencumbered funds should first be effective with the FY02 closing balance of the appropriation for administration of the local exposition district tax.

**ADMINISTRATIVE IMPACT**

This change would not have significant administrative implications for the department. The 2.55% of collections retained by the department is expected to cover administrative expenditures for the local exposition district tax based on current estimates. The reserve of 10% of unencumbered funds retained in the appropriation under s. 20.566(1)(gg) would provide added protection.

**FISCAL EFFECT**

Under this change, the balance in the appropriation that would revert back to the district is estimated to be \$367,100 PR in FY 02. Future distributions would be significantly lower as annual expenditures would more closely align with amounts retained for administrative purposes.

**DRAFTING INSTRUCTIONS**

Amend s. 20.566(1)(gg) [*administration of local taxes*] to include a provision indicating that "notwithstanding s. 20.001(3)(a), at the end of each fiscal year the unencumbered balance in this appropriation account that exceeds 10% of the expenditures from this appropriation account during the fiscal year shall revert to the appropriation under s. 20.835(4)(gg)."

**DOR CONTACT PERSON**

Richard Grade, 266-8469



JK: King  
RMR

DOA:.....Ziegler - Local exposition district taxes administration

FOR 2001-03 BUDGET — NOT READY FOR INTRODUCTION

in 11-6-00

SOON

1

*DON'T  
GEN. CAT.*  
AN ACT relating to: the budget.

*Analysis by the Legislative Reference Bureau*

**TAXATION**

**OTHER TAXATION**

Under current law, a local exposition center district may impose a sales tax on all retailers that are located in the district at the rate of 0.25% of the gross receipts from the sale of food and beverages, and 3% of the gross receipts from car rentals and motel or hotel room rentals. DOR administers and collects the tax. DOR retains 2.55% of the collected tax for administrative purposes and distributes the rest of the collected tax to the district.

Under this bill, the amount of the local exposition center district taxes *retained by DOR* ~~retained by DOR~~ for administrative purposes that remains unencumbered at the end of the state fiscal year and that exceeds 10% of the amount expended for administrative purposes during the fiscal year is distributed to the local exposition center district.

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:*

2

SECTION 1. 20.566 (1) (gg) of the statutes is amended to read:

66.75 ← strike

1           20.566 (1) (gg) *Administration of local taxes.* The amounts in the schedule for  
 2 administering the taxes under s. ~~66.0615~~ (1m) (a) and (b) and subchs. VIII and IX of  
 3 ch. 77. An amount equal to 2.55% of all moneys received from the taxes imposed  
 4 under s. ~~66.0615~~ (1m) (a) and (b) and subchs. VIII and IX of ch. 77 shall be credited  
 5 to this appropriation. Notwithstanding s. 20.001 (3) (a), at the end of each fiscal year  
 6 the unencumbered balance in this appropriation account that exceeds 10% of the  
 7 expenditures from this appropriation account during the fiscal year shall revert to  
 8 the appropriation under s. 20.835 (4) (gg).

NOTE: NOTE: The cross-reference to s. 66.75 (1m) (a) and (b) was changed pursuant to 1999 Wis. Act 150, section 672, which incorrectly indicated that the change was to be made to s. 20.556 (1) (gg). Corrective legislation is pending. NOTE:

History: 1971 c. 108 ss. 2, 3, 6; 1971 c. 125 ss. 164, 173, 174, 175, 176; 1971 c. 211, 215; 1973 c. 96, 1975 c. 39 ss. 201, 732 (1); 1977 c. 29, 31, 418; 1979 c. 34 ss. 610m to 617, 2102 (46) (c); 1979 c. 63 ss. 3, 6; 1979 c. 177, 221; 1981 c. 20; 1981 c. 86 ss. 7, 71; 1981 c. 328 s. 4; 1983 a. 27 ss. 469 to 477; 1983 a. 368; 1983 a. 410 s. 2202 (38); 1985 a. 29 ss. 536 to 537r, 3202 (39) (a), (46) (c), (i); 1985 a. 41, 120; 1987 a. 27 ss. 444 to 458, 3200 (47); 1987 a. 92; 1987 a. 312 s. 17; 1987 a. 399; 1989 a. 31, 335; 1991 a. 39, 259, 269; 1993 a. 16, 205, 263, 490; 1995 a. 27 ss. 546h to 546t, 1111mm to 1119r; 1995 a. 56, 227, 351; 1997 a. 27, 35, 41, 63, 148, 237, 252; 1999 a. 5, 9; 1999 a. 150 s. 672; 1999 a. 167.

9

(END)



State of Wisconsin  
2001 - 2002 LEGISLATURE

LRB-0931/1

JK:kmg:pg  
RJD

DOA:.....Ziegler - Local exposition district taxes administration

FOR 2001-03 BUDGET — NOT READY FOR INTRODUCTION

1 AN ACT ...; relating to: the budget.

---

*Analysis by the Legislative Reference Bureau*

**TAXATION**

**OTHER TAXATION**

Under current law, a local exposition center district may impose a sales tax on all retailers that are located in the district at the rate of 0.25% of the gross receipts from the sale of food and beverages, and 3% of the gross receipts from car rentals and motel or hotel room rentals. DOR administers and collects the tax. DOR retains 2.55% of the collected tax for administrative purposes and distributes the rest of the collected tax to the district.

Under this bill, the amount of the local exposition center district taxes retained by DOR for administrative purposes that remains unencumbered at the end of the state fiscal year and that exceeds 10% of the amount expended for administrative purposes during the fiscal year is distributed to the local exposition center district.

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:*

2 SECTION 1. 20.566 (1) (gg) of the statutes is amended to read:



DOA:.....Ziegler – Local exposition district taxes administration

FOR 2001-03 BUDGET — NOT READY FOR INTRODUCTION

m 11-7-00

SOON

D-N

1 AN ACT <sup>DON'T</sup> <sup>SEN. CAT.</sup> relating to: the budget.

*Analysis by the Legislative Reference Bureau*

**TAXATION**

**OTHER TAXATION**

Under current law, a local exposition center district may impose a sales tax on all retailers that are located in the district at the rate of 0.25% of the gross receipts from the sale of food and beverages, and 3% of the gross receipts from car rentals and motel or hotel room rentals. DOR administers and collects the tax. DOR retains 2.55% of the collected tax for administrative purposes and distributes the rest of the collected tax to the district.

Under this bill, the amount of the local exposition center district taxes retained by DOR for administrative purposes that remains unencumbered at the end of the state fiscal year and that exceeds 10% of the amount expended for administrative purposes during the fiscal year is distributed to the local exposition center district.

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:*

2 SECTION 1. 20.566 (1) (gg) of the statutes is amended to read:

1           20.566 (1) (gg) *Administration of local taxes.* The amounts in the schedule for  
 2 administering the taxes under s. ~~66.75~~ 66.0615 (1m) (a) and (b) and subchs. VIII and  
 3 IX of ch. 77. An amount equal to 2.55% of all moneys received from the taxes imposed  
 4 under s. ~~66.75~~ 66.0615 (1m) (a) and (b) and subchs. VIII and IX of ch. 77 shall be  
 5 credited to this appropriation. Notwithstanding s. 20.001 (3) (a), at the end of each  
 6 fiscal year the unencumbered balance in this appropriation account that exceeds  
 7 10% of the expenditures from this appropriation ~~account~~ during the fiscal year shall  
 8 ~~revert~~ to the appropriation under s. 20.835 (4) (gg).

account  
(END)

be transferred

INSERT A

INSERT A

Section #. 20.835 (4) (gg) of the statutes is amended to read:

*and from the appropriation*

*account under s. 20.566(1)(gg)*

20.835 (4) (gg) *Local taxes*. All moneys received from the taxes imposed under s. ~~66.0615~~ <sup>66.0615</sup> (1m) (a) and (b) <sup>plain</sup> ~~and~~ subchs. VIII and IX of ch. 77, for distribution to the districts under subch. II of ch. 229 that impose those taxes, except that 2.55% of ~~those~~ <sup>the</sup> moneys shall be credited to the appropriation account under s. 20.566 (1) (gg).

History: 1971 c. 125 ss. 192 to 195, 521; 1971 c. 215; 1973 c. 90, 158, 333; 1975 c. 39; 1975 c. 372 s. 41; 1975 c. 424; 1977 c. 29, 31, 313, 418, 447; 1979 c. 34 ss. 637m to 643m, 2102 (46) (d); 1979 c. 221; 1979 c. 329 s. 25 (1); 1979 c. 350 s. 27 (1); 1981 c. 1, 20, 93, 317; 1983 a. 2 ss. 1, 12; 1983 a. 27 ss. 489m, 490m, 2202 (45); 1985 a. 29, 41, 205; 1987 a. 27 ss. 473 to 474r, 476; 1987 a. 92; 1987 a. 312 s. 17; 1987 a. 323, 328, 399, 411, 422; 1989 a. 31 ss. 551 to 557m, 564m; 1989 a. 56 s. 259; 1989 a. 336; 1991 a. 37; 1991 a. 39 ss. 250m, 653m to 659m; 1991 a. 225, 269; 1993 a. 16, 263; 1995 a. 27, 56, 209, 417; 1997 a. 27, 237; 1999 a. 5, 9, 10; 1999 a. 150 s. 672; 1999 a. 167.

*received from the taxes imposed under*

*s. 66.015 (1m) (a) and (b) and subchs. VIII and IX of ch. 77*

*0615*

09/21/12

D-N

:Kmg:

date

Paul Ziegler:

This draft makes certain technical changes to  
the bill.

JK

**DRAFTER'S NOTE**  
**FROM THE**  
**LEGISLATIVE REFERENCE BUREAU**

LRB-0931/2dn  
JK:kmg:jf

November 8, 2000

Paul Ziegler:

This draft makes certain technical changes to the bill.

Joseph T. Kreye  
Legislative Attorney  
Phone: (608) 266-2263  
E-mail: [joseph.kreye@legis.state.wi.us](mailto:joseph.kreye@legis.state.wi.us)



DOA:.....Ziegler – Local exposition district taxes administration

FOR 2001-03 BUDGET — NOT READY FOR INTRODUCTION

1 **AN ACT ...; relating to:** the budget.

---

*Analysis by the Legislative Reference Bureau*

**TAXATION**

**OTHER TAXATION**

Under current law, a local exposition center district may impose a sales tax on all retailers that are located in the district at the rate of 0.25% of the gross receipts from the sale of food and beverages, and 3% of the gross receipts from car rentals and motel or hotel room rentals. DOR administers and collects the tax. DOR retains 2.55% of the collected tax for administrative purposes and distributes the rest of the collected tax to the district.

Under this bill, the amount of the local exposition center district taxes retained by DOR for administrative purposes that remains unencumbered at the end of the state fiscal year and that exceeds 10% of the amount expended for administrative purposes during the fiscal year is distributed to the local exposition center district.

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:*

2 **SECTION 1.** 20.566 (1) (gg) of the statutes is amended to read:

