2005 DRAFTING REQUEST

Bill

Received: **03/07/2005**

Received By: **jkreye**

Wanted: **As time permits**

Identical to LRB:

For: **Terese Berceau (608) 266-3784**

By/Representing: **tom**

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

Drafter: **jkreye**

May Contact:

Addl. Drafters:

Subject: **Tax, Other - alcohol and tobacco**

Extra Copies:

Submit via email: **YES**

Requester's email: **Rep.Berceau@legis.state.wi.us**

Carbon copy (CC:) to: **joseph.kreye@legis.state.wi.us**

Pre Topic:

No specific pre topic given

Topic:

Increasing the tax on malt beverages to fund alcohol treatment programs

---

Instructions:

See Attached

Drafting History:

Vers.	Drafted	Reviewed	Typed	Proofed	Submitted	Jacketed	Required
/P1	jkreye 03/08/2005 jkreye 03/10/2005	jdyer 03/09/2005 kfollett 03/10/2005	jfrantze 03/09/2005	_____ _____ _____ _____	sbasford 03/09/2005		S&L
/1			pgreensl 03/10/2005	_____ _____	sbasford 03/10/2005	sbasford 03/10/2005	S&L

FE Sent For:

2005 DRAFTING REQUEST

Bill

Received: **03/07/2005**

Received By: **jkreye**

Wanted: **As time permits**

Identical to LRB:

For: **Terese Berceau (608) 266-3784**

By/Representing: **tom**

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

Drafter: **jkreye**

May Contact:

Addl. Drafters:

Subject: **Tax, Other - alcohol and tobacco**

Extra Copies:

Submit via email: **YES**

Requester's email: **Rep.Berceau@legis.state.wi.us**

Carbon copy (CC:) to: **joseph.kreye@legis.state.wi.us**

Pre Topic:

No specific pre topic given

Topic:

Increasing the tax on malt beverages to fund alcohol treatment programs

PLEASE JACKET SLASH 1
joe

Instructions:

See Attached

Drafting History:

Vers.	Drafted	Reviewed	Typed	Proofed	Submitted	Jacketed	Required
/P1	jkreye 03/08/2005	jdyer 03/09/2005	jfrantze 03/09/2005	3/10 3/10	sbasford 03/09/2005		S&L

FE Sent For: 3/10 3/10 PS

<END>

2005 DRAFTING REQUEST

Bill

Received: **03/07/2005**

Received By: **jkreye**

Wanted: **As time permits**

Identical to LRB:

For: **Terese Berceau (608) 266-3784**

By/Representing: **tom**

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

Drafter: **jkreye**

May Contact:

Addl. Drafters:

Subject: **Tax, Other - alcohol and tobacco**

Extra Copies:

Submit via email: **YES**

Requester's email: **Rep.Berceau@legis.state.wi.us**

Carbon copy (CC:) to: **joseph.kreye@legis.state.wi.us**

Pre Topic:

No specific pre topic given

Topic:

Increasing the tax on malt beverages to fund alcohol treatment programs

---

Instructions:

See Attached

Drafting History:

Vers.	Drafted	Reviewed	Typed	Proofed	Submitted	Jacketed	Required
/P1	jkreye	/P1 3/8 jld	3/9	3/9			

FE Sent For:

<END>

Kreye, Joseph

From: Powell, Thomas
Sent: Thursday, March 03, 2005 12:20 PM
To: Kreye, Joseph
Subject: RE: Berceau bill to raise the beer tax and allocate to alcoholism

Thanks, Joe
We got some figures on what an increase may bring.
Currently, we tax $2 a barrel.
Increasing the beer tax only slightly would net the following in revenue:

- An increase of 50 cents a barrel ($.009 cents a six-pack - less than penny more) would net $2.4 million in new state revenue.
- An increase of $1 a barrel ($.018 cents a six-pack - almost two cents more) would net 4.7 million in new state revenue.
- An increase of $2 a barrel (doubling our current tax) ($.036 a six-pack - about 3-and-a-half cents more) would net $9.4 million in new revenue)

1,175,000
4) 4,700,000
4
700
3,00
28
20

-----Original Message-----
From: Kreye, Joseph
Sent: Thursday, March 03, 2005 11:13 AM
To: Powell, Thomas
Subject: RE: Berceau bill to raise the beer tax and allocate to alcoholism treatment

Tom,

I forwarded this to Debora Kennedy. She drafts in the health-related areas. We'll get back to you shortly with some ideas, concerns, options, etc.

If you haven't done so already, you may want to contact the fiscal bureau to see how much revenue would be generated by certain increases in the "beer" tax rate.

Joe

Joseph T. Kreye
Legislative Attorney
Legislative Reference Bureau
(608) 266-2263

4,700,000
- 1,175,000
$3,525,000

-----Original Message-----
From: Powell, Thomas
Sent: Thursday, March 03, 2005 10:51 AM
To: Kreye, Joseph
Subject: Berceau bill to raise the beer tax and allocate to alcoholism treatment

Joe,
I have been calling around to get info on what is currently out there in the statutes for alcohol treatment.

It looks like:

51.42 (Community mental health, developmental disabilities, alcoholism and drug abuse services)
51.423 (Grants-in aid)
51.45 (Prevention and control of alcoholism)

You had mentioned 46.48 (Grants for community programs) but it looks like 46.48(30) is just for Milwaukee -- and only low-income folks. Terese wants it for all citizens, all areas of the state, not only low-income

But, Terese wants to have the increment go exclusively for treatment of alcoholism (in- and out-patient).
No other areas.

Thoughts?
Tom P.

Tom : Reg Bercem — spoke to Yvonne at LFB 6-7044 ?

① community aids → 46.40 — create a new "6m"

~~[illegible]~~ 20.435(7)(b) categorical just for all

alcohol tx provided by

counties 75%

② target towards offenders

ex) 20.435(6)(gb) — drug surcharges 25%

tax increase — 50¢ a barrel ?

Yvonne Amagu ? LFB

Tom — 345pm — $1.00 a barrell

State of Wisconsin
2005 – 2006 LEGISLATURE

LRB–2351/P1
JK:...

PRELIMINARY DRAFT – NOT READY FOR INTRODUCTION

AN ACT ...; **relating to:** increasing the tax on malt beverages to fund alcohol and drug treatment programs.

Analysis by the Legislative Reference Bureau

This bill increases the tax rate for the tax on malt beverages from $2 per barrel to $3 per barrel. In addition, an amount of the taxes collected on malt beverages equal to 25 cents a barrel will be used for alcohol and drug abuse initiatives and an amount of the taxes equal to 75 cents a barrel will be used for community aids related to alcohol abuse services.

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:

SECTION 1. 20.435 (6) (gb) of the statutes is amended to read:

20.435 **(6)** (gb) *Alcohol and drug abuse initiatives.* All moneys received under ~~s.~~ ss. 961.41 (5) (c) and 139.27 (1), to be expended on programs providing prevention, intervention, and treatment for alcohol and other drug abuse problems.

History: 1971 c. 125 ss. 138 to 155, 522 (1); 1971 c. 211, 215, 302, 307, 322; 1973 c. 90, 198, 243; 1973 c. 284 s. 32; 1973 c. 308, 321, 322, 333, 336; 1975 c. 39 ss. 153 to 173, 732 (1), (2); 1975 c. 41 s. 52; 1975 c. 82, 224, 292; 1975 c. 413 s. 18; 1975 c. 422, 423; 1975 c. 430 ss. 1, 2, 80; 1977 c. 29 ss. 236 to 273, 1657 (18); 1977 c. 112; 1977

c. 203 s. 106; 1977 c. 213, 233, 327; 1977 c. 354 s. 101; 1977 c. 359; 1977 c. 418 ss. 129 to 137, 924 (18) (d), 929 (55); 1977 c. 428 s. 115; 1977 c. 447; 1979 c. 32 s. 92 (11); 1979 c. 34, 48; 1979 c. 102 s. 237; 1979 c. 111, 175, 177; 1979 c. 221 ss. 118g to 133, 2202 (20); 1979 c. 238, 300, 331, 361; 1981 c. 20 ss. 301 to 356b, 2202 (20) (b), (d), (g); 1981 c. 93 ss. 3 to 8, 186; 1981 c. 298, 314, 317, 359, 390; 1983 a. 27 ss. 318 to 410, 2202 (20); 1983 a. 192, 199, 245; 1983 a. 333 s. 6; 1983 a. 363, 398, 410, 427; 1983 a. 435 ss. 2, 3, 7; 1983 a. 538; 1985 a. 24, 29, 56, 73, 120, 154, 176, 255, 281, 285, 332; 1987 a. 27, 339, 368, 398, 399, 402; 1987 a. 403 ss. 25, 256; 1987 a. 413; 1989 a. 31, 53; 1989 a. 56 ss. 13, 259; 1989 a. 102; 1989 a. 107 ss. 11, 13, 17 to 37; 1989 a. 120, 122, 173, 199, 202, 318, 336, 359; 1991 a. 6, 39, 189, 269, 275, 290, 315, 322; 1993 a. 16, 27, 76, 98, 99, 168, 183, 377, 437, 445, 446, 450, 469, 479, 490, 491; 1995 a. 27 ss. 806 to 961r, 9126 (19); 1995 a. 77, 98; 1995 a. 216 ss. 26, 27; 1995 a. 266, 276, 289, 303, 404, 417, 440, 448, 464, 468; 1997 a. 27 ss. 211, 214, 216, 217, 527 to 609; 1997 a. 35, 105, 231, 237, 280, 293; 1999 a. 5, 9, 32, 52, 84, 103, 109, 113, 133, 185, 186; 2001 a. 16, 69, 103, 105; 2003 a. 33, 139, 186, 318, 320, 326, 327.

SECTION 2. 20.435 (7) (b) of the statutes is amended to read:

20.435 **(7)** (b) *Community aids and Medical Assistance payments.* The amounts in the schedule for human services under s. 46.40, to fund services provided by resource centers under s. 46.283 (5), for services under the family care benefit under s. 46.284 (5), for reimbursement to counties having a population of less than 500,000 for the cost of court attached intake services under s. 48.06 (4), for shelter care under ss. 48.58 and 938.22, for foster care and treatment foster care under s. 49.19 (10), for Medical Assistance payment adjustments under s. 49.45 (52), for Medical Assistance payments under s. 49.45 (53), and for payments under SECTION 25 (3). Social services disbursements under s. 46.03 (20) (b) may be made from this appropriation. check Δ The amount determined under s. 139.27 (2) shall be credited to this appropriation. Refunds received relating to payments made under s. 46.03 (20) (b) for the provision of services for which moneys are appropriated under this paragraph shall be returned to this appropriation. Notwithstanding ss. 20.001 (3) (a) and 20.002 (1), the department of health and family services may transfer funds between fiscal years under this paragraph. The department shall deposit into this appropriation funds it recovers under ss. 46.495 (2) (b) and 51.423 (15) from prior year audit adjustments including those resulting from audits of services under s. 46.26, 1993 stats., or s. 46.27. Except for amounts authorized to be carried forward under s. 46.45, all funds recovered under ss. 46.495 (2) (b) and 51.423 (15) and all funds allocated under s. 46.40 and not spent or encumbered by December 31 of each

year shall lapse to the general fund on the succeeding January 1 unless carried forward to the next calendar year by the joint committee on finance.

NOTE: NOTE: Par. (b) is amended eff. 1–1–06 by 2003 Wis. Act 318 to read:NOTE:

(b) *Community aids.* The amounts in the schedule for human services under s. 46.40, to fund services provided by resource centers under s. 46.283 (5), for services under the family care benefit under s. 46.284 (5), for reimbursement to counties having a population of less than 500,000 for the cost of court attached intake services under s. 48.06 (4), for shelter care under ss. 48.58 and 938.22, and for foster care and treatment foster care under s. 49.19 (10). Social services disbursements under s. 46.03 (20) (b) may be made from this appropriation. Refunds received relating to payments made under s. 46.03 (20) (b) for the provision of services for which moneys are appropriated under this paragraph shall be returned to this appropriation. Notwithstanding ss. 20.001 (3) (a) and 20.002 (1), the department of health and family services may transfer funds between fiscal years under this paragraph. The department shall deposit into this appropriation funds it recovers under ss. 46.495 (2) (b) and 51.423 (15) from prior year audit adjustments including those resulting from audits of services under s. 46.26, 1993 stats., or s. 46.27. Except for amounts authorized to be carried forward under s. 46.45, all funds recovered under ss. 46.495 (2) (b) and 51.423 (15) and all funds allocated under s. 46.40 and not spent or encumbered by December 31 of each year shall lapse to the general fund on the succeeding January 1 unless carried forward to the next calendar year by the joint committee on finance.

History: 1971 c. 125 ss. 138 to 155, 522 (1); 1971 c. 211, 215, 302, 307, 322; 1973 c. 90, 198, 243; 1973 c. 284 s. 32; 1973 c. 308, 321, 322, 333, 336; 1975 c. 39 ss. 153 to 173, 732 (1), (2); 1975 c. 41 s. 52; 1975 c. 82, 224, 292; 1975 c. 413 s. 18; 1975 c. 422, 423; 1975 c. 430 ss. 1, 2, 80; 1977 c. 29 ss. 236 to 273, 1657 (18); 1977 c. 112; 1977 c. 203 s. 106; 1977 c. 213, 233, 327; 1977 c. 354 s. 101; 1977 c. 359; 1977 c. 418 ss. 129 to 137, 924 (18) (d), 929 (55); 1977 c. 428 s. 115; 1977 c. 447; 1979 c. 32 s. 92 (11); 1979 c. 34, 48; 1979 c. 102 s. 237; 1979 c. 111, 175, 177; 1979 c. 221 ss. 118g to 133, 2202 (20); 1979 c. 238, 300, 331, 361; 1981 c. 20 ss. 301 to 356b, 2202 (20) (b), (d), (g); 1981 c. 93 ss. 3 to 8, 186; 1981 c. 298, 314, 317, 359, 390; 1983 a. 27 ss. 318 to 410, 2202 (20); 1983 a. 192, 199, 245; 1983 a. 333 s. 6; 1983 a. 363, 398, 410, 427; 1983 a. 435 ss. 2, 3, 7; 1983 a. 538; 1985 a. 24, 29, 56, 73, 120, 154, 176, 255, 281, 285, 332; 1987 a. 27, 339, 368, 398, 399, 402; 1987 a. 403 ss. 25, 256; 1987 a. 413; 1989 a. 31, 53; 1989 a. 56 ss. 13, 259; 1989 a. 102; 1989 a. 107 ss. 11, 13, 17 to 37; 1989 a. 120, 122, 173, 199, 202, 318, 336, 359; 1991 a. 6, 39, 189, 269, 275, 290, 315, 322; 1993 a. 16, 27, 76, 98, 99, 168, 183, 377, 437, 445, 446, 450, 469, 479, 490, 491; 1995 a. 27 ss. 806 to 961r, 9126 (19); 1995 a. 77, 98; 1995 a. 216 ss. 26, 27; 1995 a. 266, 276, 289, 303, 404, 417, 440, 448, 464, 468; 1997 a. 27 ss. 211, 214, 216, 217, 527 to 609; 1997 a. 35, 105, 231, 237, 280, 293; 1999 a. 5, 9, 32, 52, 84, 103, 109, 113, 133, 185, 186; 2001 a. 16, 69, 103, 105; 2003 a. 33, 139, 186, 318, 320, 326, 327.

SECTION 3. 20.435 (7) (b) of the statutes, as affected by 2005 Wisconsin Act ... (this act), is repealed and recreated to read:

2003 Wisconsin Act 318, section 6, and

20.435 **(7)** (b) *Community aids.* The amounts in the schedule for human services under s. 46.40, to fund services provided by resource centers under s. 46.283 (5), for services under the family care benefit under s. 46.284 (5), for reimbursement to counties having a population of less than 500,000 for the cost of court attached intake services under s. 48.06 (4), for shelter care under ss. 48.58 and 938.22, and for foster care and treatment foster care under s. 49.19 (10). Social services disbursements under s. 46.03 (20) (b) may be made from this appropriation. The amount determined under s. 139.27 (2) shall be credited to this appropriation. Refunds received relating to payments made under s. 46.03 (20) (b) for the provision of services for which moneys are appropriated under this paragraph shall be returned to this appropriation. Notwithstanding ss. 20.001 (3) (a) and 20.002 (1), the department of health and family services may transfer funds between fiscal years under this paragraph. The department shall deposit into this appropriation funds it recovers under ss. 46.495 (2) (b) and 51.423 (15) from prior year audit adjustments including those resulting from audits of services under s. 46.26, 1993 stats., or s.

46.27. Except for amounts authorized to be carried forward under s. 46.45, all funds recovered under ss. 46.495 (2) (b) and 51.423 (15) and all funds allocated under s. 46.40 and not spent or encumbered by December 31 of each year shall lapse to the general fund on the succeeding January 1 unless carried forward to the next calendar year by the joint committee on finance.

SECTION 4. 139.02 (1) of the statutes is amended to read:

139.02 **(1)** TAX IMPOSED; RATE; LIMITATION. An occupational tax is imposed upon the removal for consumption or sale or selling of fermented malt beverages at the rate of ~~$2~~ $3 per barrel of 31 gallons and at a proportionate rate for any other quantity or fractional parts thereof. Not more than one occupational tax shall be required to be paid on any one container of fermented malt beverages.

History: 1973 c. 256; 1977 c. 203.

SECTION 5. 139.27 of the statutes is created to read:

139.27 Revenue distribution. (1) In each fiscal year, beginning in fiscal year 2005–06, an amount of the taxes imposed under s. 139.02 equal to 25 cents per barrel of 31 gallons shall credited to the appropriation account under s. 20.435 (6) (gb).

(2) In each fiscal year, beginning in fiscal year 2005–06, an amount of the taxes imposed under s. 139.02 equal to 75 cents per barrel of 31 gallons shall credited to the appropriation account under s. 20.435 (7) (b).

SECTION 6. Appropriation changes.

(1) ALCOHOL AND DRUG ABUSE TREATMENT. In the schedule under section 20.005 (3) of the statutes for the appropriation to the Department of Health and Family Services under section 20.435 (6) (gb) of the statutes, as affected by the acts of 2005, the dollar amount is increased by $1,175,000 for fiscal year 2005–06 and the dollar

1 amount is increased by $1,175,000 for fiscal year 2006–07 for the purposes for which
2 the appropriation is made.

3 (2) COMMUNITY AIDS; ALCOHOL TREATMENT. In the schedule under section 20.005
4 (3) of the statutes for the appropriation to the Department of Health and Family
5 Services under section 20.435 (7) (b) of the statutes, as affected by the acts of 2005,
6 the dollar amount is increased by $3,525,000 for fiscal year 2005–06 and the dollar
7 amount is increased by $$3,525,000 for fiscal year 2006–07 for alcohol abuse services
8 under sections 46.40 and 51.423 of the statutes.

9 **SECTION 7. Effective dates.** This act takes effect on July 1, 2005, or the day
10 after publication of the 2005–2007 biennial budget act, whichever is later, except as
11 follows:

12 (1) The repeal and recreation of section 20.435 (7) (b) of the statutes takes effect
13 on January 1, 2006.

14 **(END)**

d-note

DRAFTER'S NOTE
FROM THE
LEGISLATIVE REFERENCE BUREAU

LRB–2351/P1dn
JK:.....

Representative Berceau:

Please review this draft carefully to ensure that it is consistent with your intent.

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

DRAFTER'S NOTE
FROM THE
LEGISLATIVE REFERENCE BUREAU

LRB–2351/P1dn
JK:jld:jf

March 9, 2005

Representative Berceau:

Please review this draft carefully to ensure that it is consistent with your intent.

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

State of Wisconsin
2005 – 2006 LEGISLATURE

LRB–2351/P1
JK:jld:jf

stays

PRELIMINARY DRAFT – NOT READY FOR INTRODUCTION

in 3-10-05

Today

Regen

AN ACT ***to amend*** 20.435 (6) (gb), 20.435 (7) (b) and 139.02 (1); ***to repeal and recreate*** 20.435 (7) (b); and ***to create*** 139.27 of the statutes; **relating to:** increasing the tax on malt beverages to fund alcohol and drug treatment programs and making an appropriation.

Analysis by the Legislative Reference Bureau

This bill increases the tax rate for the tax on malt beverages from $2 per barrel to $3 per barrel. In addition, an amount of the taxes collected on malt beverages equal to 25 cents per barrel will be used for alcohol and drug abuse initiatives and an amount of the taxes equal to 75 cents per barrel will be used for community aids related to alcohol abuse services.

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:

SECTION 1. 20.435 (6) (gb) of the statutes is amended to read:

1 20.435 **(6)** (gb) *Alcohol and drug abuse initiatives.* All moneys received under
2 ~~s.~~ ss. 961.41 (5) (c) and 139.27 (1), to be expended on programs providing prevention,
3 intervention, and treatment for alcohol and other drug abuse problems.

4 **SECTION 2.** 20.435 (7) (b) of the statutes is amended to read:

5 20.435 **(7)** (b) *Community aids and Medical Assistance payments.* The
6 amounts in the schedule for human services under s. 46.40, to fund services provided
7 by resource centers under s. 46.283 (5), for services under the family care benefit
8 under s. 46.284 (5), for reimbursement to counties having a population of less than
9 500,000 for the cost of court attached intake services under s. 48.06 (4), for shelter
10 care under ss. 48.58 and 938.22, for foster care and treatment foster care under s.
11 49.19 (10), for Medical Assistance payment adjustments under s. 49.45 (52), for
12 Medical Assistance payments under s. 49.45 (53), and for payments under SECTION
13 25 (3). Social services disbursements under s. 46.03 (20) (b) may be made from this
14 appropriation. The amount determined under s. 139.27 (2) shall be credited to this
15 appropriation. Refunds received relating to payments made under s. 46.03 (20) (b)
16 for the provision of services for which moneys are appropriated under this paragraph
17 shall be returned to this appropriation. Notwithstanding ss. 20.001 (3) (a) and
18 20.002 (1), the department of health and family services may transfer funds between
19 fiscal years under this paragraph. The department shall deposit into this
20 appropriation funds it recovers under ss. 46.495 (2) (b) and 51.423 (15) from prior
21 year audit adjustments including those resulting from audits of services under s.
22 46.26, 1993 stats., or s. 46.27. Except for amounts authorized to be carried forward
23 under s. 46.45, all funds recovered under ss. 46.495 (2) (b) and 51.423 (15) and all
24 funds allocated under s. 46.40 and not spent or encumbered by December 31 of each

1 year shall lapse to the general fund on the succeeding January 1 unless carried
2 forward to the next calendar year by the joint committee on finance.

3 **SECTION 3.** 20.435 (7) (b) of the statutes, as affected by 2003 Wisconsin Act 318,
4 section 6, and 2005 Wisconsin Act .... (this act), is repealed and recreated to read:

5 20.435 **(7)** (b) *Community aids.* The amounts in the schedule for human
6 services under s. 46.40, to fund services provided by resource centers under s. 46.283
7 (5), for services under the family care benefit under s. 46.284 (5), for reimbursement
8 to counties having a population of less than 500,000 for the cost of court attached
9 intake services under s. 48.06 (4), for shelter care under ss. 48.58 and 938.22, and for
10 foster care and treatment foster care under s. 49.19 (10). Social services
11 disbursements under s. 46.03 (20) (b) may be made from this appropriation. The
12 amount determined under s. 139.27 (2) shall be credited to this appropriation.
13 Refunds received relating to payments made under s. 46.03 (20) (b) for the provision
14 of services for which moneys are appropriated under this paragraph shall be
15 returned to this appropriation. Notwithstanding ss. 20.001 (3) (a) and 20.002 (1), the
16 department of health and family services may transfer funds between fiscal years
17 under this paragraph. The department shall deposit into this appropriation funds
18 it recovers under ss. 46.495 (2) (b) and 51.423 (15) from prior year audit adjustments
19 including those resulting from audits of services under s. 46.26, 1993 stats., or s.
20 46.27. Except for amounts authorized to be carried forward under s. 46.45, all funds
21 recovered under ss. 46.495 (2) (b) and 51.423 (15) and all funds allocated under s.
22 46.40 and not spent or encumbered by December 31 of each year shall lapse to the
23 general fund on the succeeding January 1 unless carried forward to the next calendar
24 year by the joint committee on finance.

25 **SECTION 4.** 139.02 (1) of the statutes is amended to read:

139.02 **(1)** TAX IMPOSED; RATE; LIMITATION. An occupational tax is imposed upon the removal for consumption or sale or selling of fermented malt beverages at the rate of ~~$2~~ $3 per barrel of 31 gallons and at a proportionate rate for any other quantity or fractional parts thereof. Not more than one occupational tax shall be required to be paid on any one container of fermented malt beverages.

SECTION 5. 139.27 of the statutes is created to read:

139.27 Revenue distribution. (1) In each fiscal year, beginning in fiscal year 2005–06, an amount of the taxes imposed under s. 139.02 equal to 25 cents per barrel of 31 gallons shall credited to the appropriation account under s. 20.435 (6) (gb).

(2) In each fiscal year, beginning in fiscal year 2005–06, an amount of the taxes imposed under s. 139.02 equal to 75 cents per barrel of 31 gallons shall credited to the appropriation account under s. 20.435 (7) (b).

SECTION 6. Appropriation changes.

(1) COMMUNITY AIDS; ALCOHOL TREATMENT. In the schedule under section 20.005 (3) of the statutes for the appropriation to the department of health and family services under section 20.435 (7) (b) of the statutes, as affected by the acts of 2005, the dollar amount is increased by $3,525,000 for fiscal year 2005–06 and the dollar amount is increased by $3,525,000 for fiscal year 2006–07 for alcohol abuse services under sections 46.40 and 51.423 of the statutes.

SECTION 7. Effective dates. This act takes effect on July 1, 2005, or on the day after publication of the 2005–07 biennial budget act, whichever is later, except as follows:

(1) The repeal and recreation of section 20.435 (7) (b) of the statutes takes effect on January 1, 2006.

(END)