

## 2005 DRAFTING REQUEST

### Bill

Received: 04/07/2005

Received By: jkreye

Wanted: As time permits

Identical to LRB:

For: Joseph Parisi (608) 266-5342

By/Representing: lori

This file may be shown to any legislator: NO

Drafter: jkreye

May Contact:

Addl. Drafters:

Subject: Tax, Other - sales

Extra Copies:

Submit via email: YES

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

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

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### Pre Topic:

No specific pre topic given

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### Topic:

Sales tax rebate on energy efficient equipment

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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>
/P1	jkreye 04/11/2005	wjackson 04/12/2005	pgreensl 04/13/2005	_____	lemery 04/13/2005		S&L Tax
/1	jkreye 04/14/2005	wjackson 04/14/2005	jfrantze 04/14/2005	_____	lemery 04/14/2005	sbasford 05/03/2005	S&L Tax
/2	jkreye 06/01/2005	wjackson 06/06/2005	pgreensl 06/07/2005	_____	sbasford 06/07/2005	sbasford 06/07/2005	S&L Tax
	jkreye 06/14/2005	wjackson 06/14/2005		_____			

Vers.      Drafted      Reviewed      Typed      Proofed      Submitted      Jacketed      Required

/3

rschluet \_\_\_\_\_  
06/14/2005 \_\_\_\_\_

mbarman \_\_\_\_\_  
06/14/2005 \_\_\_\_\_

mbarman \_\_\_\_\_  
06/14/2005 \_\_\_\_\_

S&L  
Tax

FE Sent For:

**<END>**

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1/3 Wlj 6/14

Handwritten signature and initials, possibly 'JP' and '6145'

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**Topic:**

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*Joe -  
 the jacket came  
 back for this  
 one*

**Instructions:**

See Attached

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11 WJ 4/14  
 J 4/14  
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/P1	jkreye	1/1 Wlj 4/12	4/12 pg	4/12 self			

FE Sent For:

<END>

**Kreye, Joseph**

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**From:** Parisi, Joe  
**Sent:** Wednesday, April 06, 2005 4:12 PM  
**To:** Kreye, Joseph  
**Cc:** Whitmore, Lori  
**Subject:** Drafting request

Hello Joe:

I am interested in having a bill drafted to provide a state sales tax rebate for EnergyStar rated appliances and HVAC equipment. Bill Ford suggested a rebate as opposed to a straight sales tax exemption due to the possibility that a streamlined sales tax compact could negate such an exemption. I have attached some language below describing what was included in similar legislation adopted in another state.

Thanks very much.

Joe Parisi

**Summary:** The state provides tax incentives for purchase of or investment in energy-efficient equipment. Incentives include a suspension of the state's 5 percent sales tax on energy-saving new clothes washers, refrigerators, and air conditioners and suspension of the sales tax on purchases of highly efficient heating and central air conditioning and fuel cells for heat and electricity generation.



PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION

in 4-11-05 (SOON)  
D-N

Gen

1 AN ACT ...; relating to: a sales and use tax exemption for energy efficient  
2 equipment.

*Analysis by the Legislative Reference Bureau*

This bill creates a sales and use tax exemption for energy efficient equipment, including central air conditioners, furnaces, boilers, programmable thermostats, and natural gas water heaters.

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 equipment with a seasonal energy efficiency ratio of at least 12.0,  
6 including central air conditioners, furnaces, boilers, programmable thermostats,

1 natural gas refrigeration pumps, ground source and air source heat pumps, natural  
2 gas water heaters, electric heat pump water heaters, and fuel cells.

3 **SECTION 2. Effective date.**

4 (1) This act takes effect on the first day of the 2nd month beginning after  
5 publication.

6 (END)

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

LRB-2688/P1dn

JK:.....

WLJ

Representative Parisi:

Please review this draft carefully to ensure that it is consistent with your intent. I don't believe that the exemption created in the bill is prohibited by the streamlined sales tax project provisions. In addition, administering an exemption should be easier and less costly than administering a rebate program because a rebate program requires that a consumer apply to DOR for a rebate and that DOR prepare and send rebate checks. However, if you prefer a rebate program, I'm happy to redraft this bill to accomplish that.

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

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

LRB-2688/P1dn

JK:wlj:pg

April 13, 2005

Representative Parisi:

Please review this draft carefully to ensure that it is consistent with your intent. I don't believe that the exemption created in the bill is prohibited by the streamlined sales tax project provisions. In addition, administering an exemption should be easier and less costly than administering a rebate program because a rebate program requires that a consumer apply to DOR for a rebate and that DOR prepare and send rebate checks. However, if you prefer a rebate program, I'm happy to redraft this bill to accomplish that.

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



RMR

PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION

in 4-14-05  
Today please

water dryer ↑

Regen

1 AN ACT to create 77.54 (48) of the statutes; relating to: a sales and use tax  
2 exemption for energy efficient equipment.

**Analysis by the Legislative Reference Bureau**

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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 equipment with a seasonal energy efficiency ratio of at least 12.0,  
6 including ~~central~~ air conditioners, furnaces, boilers, ~~programmable thermostats~~,

dehumidifiers ↑

1 ~~natural gas refrigeration pumps, ground source and air source heat pumps, natural~~  
2 ~~gas water heaters, electric heat pump water heaters, and fuel cells.~~

3 **SECTION 2. Effective date.**

4 (1) This act takes effect on the first day of the 2nd month beginning after  
5 publication.

6 (END)

*refrigerators,^ clothes washers,^ clothes dryers,^ and  
freezers,^*

**Kreye, Joseph**

---

**From:** Whitmore, Lori  
**Sent:** Tuesday, May 03, 2005 10:54 AM  
**To:** Kreye, Joseph  
**Subject:** LRB-2688/1

Rep. Parisi would also like to have this one jacketed.

5-31-05

Joe Lauri — 6-5342

LRB-2688/1 — Earth Russell — ratings will  
change — Energy Center of WI

↳ Scott Ligg

refer to

▷ Energy Star program appliances

238-8276

× 138

send strips back

Scott Ligg — seasonal ratings — central AC  
(SEER)  
— new standards coming up

energy star guidelines — "energy star qualified"

(qualified under the energy star program)

joint DOE & EPA — standards change; the agencies  
keep an eye on the market

▷ clothes dryer → new energy star/energy efficient status  
▷ H<sub>2</sub>O heater →

— guidelines cover, however, <sup>consumer</sup> electronics (not consistent with  
Rep's intent)



PRODUCTS

HOME  
IMPROVEMENT

NEW HOMES

BUSINESS  
IMPROVEMENTPARTNER  
RESOURCES[Home](#) > **What is ENERGY STAR?**

## What is ENERGY STAR?

ENERGY STAR is a government-backed program helping businesses and individuals protect the environment through superior energy efficiency.

Results are already adding up. In 2004 alone, Americans, with the help of ENERGY STAR, saved enough energy to power 24 million homes and avoid greenhouse gas emissions equivalent to those from 20 million cars - all while saving \$10 billion.

### For the home

Energy efficient choices can save families about a third on their energy bill with similar savings of greenhouse gas emissions, without sacrificing features, style or comfort. ENERGY STAR helps you make the energy efficient choice.

- + If looking for new household products, look for ones that have earned the ENERGY STAR. They meet strict energy efficiency guidelines set by the EPA and US Department of Energy.
- + If looking for a new home, look for one that has earned the ENERGY STAR.
- + If looking to make larger improvements to your home, EPA offers tools and resources to help you plan and undertake projects to reduce your energy bills and improve home comfort.

### For Business

Because a strategic approach to energy management can produce twice the savings - for the bottom line and the environment - as typical approaches, EPA's ENERGY STAR partnership offers a proven energy management strategy that helps in measuring current energy performance, setting goals, tracking savings, and rewarding improvements.

EPA provides an innovative energy performance rating system which businesses have already used for more than 21,000 buildings across the country. EPA also recognizes top performing buildings with the ENERGY STAR.

[ENERGY STAR History](#)

### Did You Know?

Your home can cause twice the greenhouse gas emissions of a car.

[ENERGY STAR -- The Power to Protect the Environment through Energy Efficiency](#) 

(272KB)

[2003 Annual Report](#)

 (1.26MB)



RMR

### 2005 BILL

*guidelines established by the federal environmental protection agency and the federal department of energy under the energy star program*

*in 6-1-05  
due 6-8-05*

*D-N*

*that is energy efficient as qualified under the energy star program*

*Regan*

1 AN ACT to create 77.54 (48) of the statutes; relating to: a sales and use tax  
2 exemption for energy efficient equipment.

*but not including consumer electronics*

#### Analysis by the Legislative Reference Bureau

This bill creates a sales and use tax exemption for energy efficient equipment, including air conditioners, furnaces, boilers, washers, ~~dryers, and natural gas water heaters.~~ *refrigerators, freezers, and clothes*

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 equipment ~~with a seasonal~~ *that satisfies the* energy efficiency ratio of at least 12.0,

6 including air conditioners, dehumidifiers, furnaces, boilers, refrigerators, freezers, and  
7 clothes washers, ~~clothes dryers and natural gas water heaters.~~

*but not including televisions, audio equipment, and other consumer electronics*

*dehumidifiers*



2688/2dm  
VLC

Representative Parisi <sup>arisi</sup> (C)

¶ Please review this draft carefully to assure that it is consistent with your intent. This draft is based on my conversation with Scott Pigg at the Energy Center of Wisconsin (C)

VLC

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

LRB-2688/2dn  
JK:wlj:pg

June 7, 2005

Representative Parisi:

Please review this draft carefully to ensure that it is consistent with your intent. This draft is based on my conversation with Scott Pigg at the Energy Center of Wisconsin.

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



3  
RM

## 2005 ASSEMBLY BILL

am 6-14-05  
ly Fri. 6-17

Regen

1 AN ACT to create 77.54 (48) of the statutes; relating to: a sales and use tax  
2 exemption for energy efficient equipment.

### *Analysis by the Legislative Reference Bureau*

This bill creates a sales and use tax exemption for equipment that is energy efficient, as qualified under the Energy Star program, including air conditioners, dehumidifiers, furnaces, boilers, refrigerators, freezers, and clothes washers, but not including consumer electronics.

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 equipment that satisfies the energy efficiency guidelines established  
6 by the federal environmental protection agency and the federal department of

**ASSEMBLY BILL**

**SECTION 1**

1 energy under the Energy Star program, including air conditioners, dehumidifiers,  
2 furnaces, boilers, refrigerators, freezers, and clothes washers, but not including  
3 televisions, audio equipment, and other consumer electronics.

4 **SECTION 2. Effective date.**

5 (1) This act takes effect on the first day of the 2nd month beginning after  
6 publication.

7 (END)

*No. 1* the amount of the taxes <sup>imposed</sup> under  
this subchapter that may be claimed as an  
exemption under this subsection may not  
exceed \$1,000 <sup>on</sup> the purchase of any  
one item.