

2005 DRAFTING REQUEST

Bill

Received: 06/21/2005

Received By: jkreye

Wanted: As time permits

Identical to LRB:

For: Sheryl Albers (608) 266-8531

By/Representing:

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.Albers@legis.state.wi.us

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

Pre Topic:

No specific pre topic given

Topic:

Sales tax on drop shipments

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 06/22/2005	kfollett 06/23/2005		_____			S&L
/1			pgreensl 06/23/2005	_____	lnorthro 06/23/2005		S&L
/2	mshovers 07/28/2005	kfollett 07/28/2005	pgreensl 07/28/2005	_____	lnorthro 07/28/2005	lemery 07/28/2005	

FE Sent For: 07/28/2005.

<END>

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1/2" 7/28/05
see email

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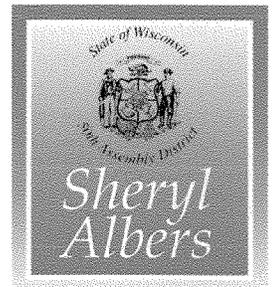
<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
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/?	jkreye						
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1/1 gfb
6/23/05 ps
[Handwritten signatures and initials]

FE Sent For:

<END>



INTEROFFICE MEMORANDUM

TO: LEGISLATIVE REFERENCE BUREAU
FROM: REPRESENTATIVE SHERYL K. ALBERS
SUBJECT: DROP SHIPMENT SALES TAX ASSIGNMENT
DATE: 06/21/2005

I am requesting a proposal be drafted changing the responsibility for collecting the sales tax on a "drop shipment." A "drop shipment" occurs when a purchaser orders an item from a retailer and the retailer arranges for a manufacturer or distributor (the drop shipper) to deliver the item to the purchaser directly, without the retailer taking possession. A "drop shipment" may involve a drop shipper making a delivery to a Wisconsin purchaser on behalf of an out-of-state retailer who is not registered to collect Wisconsin sales or use tax.

Under current law, a Wisconsin manufacturer or distributor making a "drop shipment" (or an out-of-state manufacturer or distributor registered with the state) is required to collect the sales tax from the purchaser on such transactions.

I want to change the collection assignment for the sales tax from the manufacturers and distributors to the Wisconsin purchaser. The purchaser would be liable for use tax.

3237/1

DM + R GF

G 22-05
500N

2001 ASSEMBLY BILL 386

May 10, 2001 - Introduced by Representatives ZIEGELBAUER, GRONEMUS, KESTELL, LASSA, RYBA, SERATTI and TOWNSEND, cosponsored by Senators DARLING, HUELSMAN and ROESSLER. Referred to Committee on Ways and Means.

Regen

1 AN ACT *to repeal* 77.51 (14) (d) of the statutes; **relating to:** the sale of tangible
2 personal property that is delivered in this state.

Analysis by the Legislative Reference Bureau

Under current law, tangible personal property that is sold by a retailer who is not engaged in business in this state and that is delivered in this state by a third party is subject to the sales tax. The third party collects the tax and remits it to the state. Under this bill, tangible personal property that is sold by a retailer who is not engaged in business in this state and that is delivered in this state by a third party is subject to the use tax and the purchaser of the tangible personal property remits the tax to the state.

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. 77.51 (14) (d) of the statutes is repealed.

4 SECTION 2. Initial applicability.

Shovers, Marc

From: Hanaman, Cathlene
Sent: Wednesday, July 27, 2005 5:00 PM
To: Grant, Peter; Shovers, Marc
Subject: FW: Message for Joe Kreye

Which one of you two is covering for Joe? I am caring for his cat so I know I am not.

From: Waldrop, Joyce
Sent: Wednesday, July 27, 2005 4:53 PM
To: LRB.Legal
Subject: Message for Joe Kreye

Would you please draft a memo using the amendment introduced by Representative Zigelbauer for the 2003 Assembly AB 24 (attached). It would be wonderful if you could have it done by Monday August 1, 2005.

If you have any questions please contact me.

Thank you.
Joyce Waldrop
Research Assistant
Representative Sheryl Albers
50th Assembly District
Rm. 15N State Capitol
e-mail jwaldrop@legis.state.wi.us
Ph. 608/266-8531

*do a/2 of -3237
and incorporate the init
app. provisions from*



AB24-AA1.pdf

**ASSEMBLY AMENDMENT 1,
TO 2003 ASSEMBLY BILL 24**

March 12, 2003 - Offered by Representative ZIEGELBAUER.

*add to
1100
-3237*

1 At the locations indicated, amend the bill as follows:

2 **1.** Page 2, line 1: delete lines 1 and 2 and substitute:

3 “(1) This act first applies to sales of tangible personal property on the first day
4 of the 2nd month beginning after publication.”.

5 (END)

8ME
RMR

2005 BILL

WANTED:
Fri.

Regen

1 AN ACT *to repeal* 77.51 (14) (d) of the statutes; **relating to:** the sale of tangible
2 personal property that is delivered in this state.

Analysis by the Legislative Reference Bureau

Under current law, tangible personal property that is sold by a retailer who is not engaged in business in this state and that is delivered in this state by a third party is subject to the sales tax. The third party collects the tax and remits it to the state. Under this bill, tangible personal property that is sold by a retailer who is not engaged in business in this state and that is delivered in this state by a third party is subject to the use tax and the purchaser of the tangible personal property remits the tax to the state. *The bill first applies to such property that is delivered*

For further information see the **state and local** fiscal estimate, which will be printed as an appendix to this bill.

second
On the first day of the 2nd month beginning after the bill is published.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

3 SECTION 1. 77.51 (14) (d) of the statutes is repealed.

4 SECTION 2. **Initial applicability.**

BILL

1 (1) This act first applies to tangible personal property that is delivered on the

2 effective date of this subsection.

*first day of the 2nd month
beginning after
publication*

3 (END)

Emery, Lynn

From: Waldrop, Joyce
Sent: Thursday, July 28, 2005 2:28 PM
To: LRB.Legal
Subject: Submitted: LRB 05-3237/2 Topic: Sales tax on drop shipments?body=

Please prepare a fiscal note for this above proposal.

Thank you.

Joyce Waldrop
Chief of Staff
Representative Sheryl Albers
50th Assembly District
Rm. 15N State Capitol
e-mail jwaldrop@legis.state.wi.us
Ph. 608/266-8531

Emery, Lynn

From: Waldrop, Joyce
Sent: Thursday, July 28, 2005 2:27 PM
To: LRB.Legal
Subject: Draft review: LRB 05-3237/2 Topic: Sales tax on drop shipments

It has been requested by <Waldrop, Joyce> that the following draft be jacketed for the ASSEMBLY:

Draft review: LRB 05-3237/2 Topic: Sales tax on drop shipments

Memo

To: Senator Representative Albers

(The Draft's Requester)

Per your request: ... the attached fiscal estimate was prepared for your un-introduced 2005 draft.

LRB Number: LRB - 3237

Version: "1 / 2"

Fiscal Estimate Prepared By: (agency abbr.) DOR

If you have questions about the enclosed fiscal estimate, you may contact the state agency representative that prepared the fiscal estimate. If you disagree with the enclosed fiscal estimate, please contact the LRB drafter of your proposal to discuss your options under the fiscal estimate procedure.

Entered In Computer And Copy Sent To Requester Via E-Mail: 08 / 04 / 2005

* * * * *

To: LRB - Legal Section PA's

Subject: *Fiscal Estimate Received For An Unintroduced Draft*

> **If redrafted** ... please insert this cover sheet and attached early fiscal estimate into the drafting file ... after the draft's old version (the version that this fiscal estimate was based on), and before the markup of the draft on the updated version.

> **If introduced** ... and the version of the attached fiscal estimate is for a **previous version** ... please insert this cover sheet and attached early fiscal estimate into the drafting file ... after the draft's old version (the version that this fiscal estimate was based on), and before the markup of the draft on the updated version. Have Mike (or Lynn) get the ball rolling on getting a fiscal estimate prepared for the introduced version.

> **If introduced** ... and the version of the attached fiscal estimate is for the **current version** ... please write the draft's introduction number below and give to Mike (or Lynn) to process.

THIS DRAFT WAS INTRODUCED AS: 2005

AB 625

Barman, Mike

From: Barman, Mike
Sent: Thursday, August 04, 2005 2:47 PM
To: Rep.Albers
Cc: Waldrop, Joyce
Subject: LRB 05-3237/2 (un-introduced) (FE by DOR - attached - for your review)

Attachments: FE_Albers.PDF



FE_Albers.PDF (760
KB)