

2007 DRAFTING REQUEST**Assembly Amendment (AA-SSA1-SB40)**Received: **06/26/2007**Received By: **jkreye**Wanted: **As time permits**

Identical to LRB:

For: **Legislative Fiscal Bureau**By/Representing: **Russell (RR)**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:

Carbon copy (CC:) to: **joseph.kreye@legis.wisconsin.gov****Pre Topic:**

LFB:.....Russell (RR) -

Topic:

Sales and use tax exemption for temporary help agencies

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 06/26/2007	lkunkel 06/26/2007		_____			
/1			pgreensl 06/26/2007	_____	lparisi 06/26/2007		

FE Sent For:

<END>

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/?	jkreye	/i lmk 6/26	jkreye	jkreye			
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FE Sent For:

<END>



State of Wisconsin
2007 - 2008 LEGISLATURE

LRBb07037

JK:.....

lmk
RM not R

LFB:.....Russell (RR) - Sales and use tax exemption for temporary help agencies

FOR 2007-09 BUDGET -- NOT READY FOR INTRODUCTION

ASSEMBLY AMENDMENT ,

TO SENATE SUBSTITUTE AMENDMENT 1,

TO 2007 SENATE BILL 40

is 6-26-07

1 At the locations indicated, amend the substitute amendment as follows:

2 1. Page 1102, line 7: after that line insert: **Insert A**

3 2. Page 1674, line 15: after that line insert:

4 "(3g) TEMPORARY HELP AGENCY. The treatment of section 77.52 (2r) of the
5 statutes takes effect on January 1, 2009."

6 (END)

July

2005 SENATE BILL 169

April 13, 2005 - Introduced by Senators DARLING, REYNOLDS, LAZICH, BROWN, GROTHMAN, ROESSLER and KANAVAS, cosponsored by Representatives WIECKERT, GOTTLIEB, JENSEN, GARD, KAUFERT, WOOD, KESTELL, BIES, HUNDERTMARK, GUNDERSON, MUSSER, HINES, NASS, VAN ROY, PETTIS, KRAWCZYK, NISCHKE, HAHN, KREIBICH, VOS, STRACHOTA, STONE, TOWNSEND, ALBERS, BALLWEG, OWENS, F. LASEE and PRIDEMORE. Referred to Committee on Labor and Election Process Reform.

1 AN ACT *to create* 77.52 (2r) of the statutes; **relating to:** the sales tax imposed
2 on services provided by a temporary help company.

Analysis by the Legislative Reference Bureau

Under this bill, no part of the charge for services provided by a temporary help company is subject to the sales tax, if the client for whom the services are provided controls the means of performing the services and is responsible for the satisfactory completion of the services. Under current law, a temporary help company is, generally, any entity that contracts with a client to supply individuals to perform services for the client on a temporary basis.

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:

IN SENATE
A

3 SECTION 1. 77.52 (2r) of the statutes is created to read:

4 77.52 (2r) No part of the charge for services provided by a temporary help
5 company, as defined in s. 108.02 (24m), is subject to tax under sub. (2), if the client

2002-0

SENATE BILL 169

SECTION 1

Insert

1
2
3

for whom the services are provided controls the means of performing the services and
is responsible for the satisfactory completion of the services. *LO*

(END)



LFB:.....Russell (RR) - Sales and use tax exemption for temporary help agencies

FOR 2007-09 BUDGET -- NOT READY FOR INTRODUCTION

**ASSEMBLY AMENDMENT ,
TO SENATE SUBSTITUTE AMENDMENT 1,
TO 2007 SENATE BILL 40**

1 At the locations indicated, amend the substitute amendment as follows:

2 **1.** Page 1102, line 7: after that line insert:

3 **"SECTION 2300d.** 77.52 (2r) of the statutes is created to read:

4 77.52 (2r) No part of the charge for services provided by a temporary help
5 company, as defined in s. 108.02 (24m), is subject to tax under sub. (2), if the client
6 for whom the services are provided controls the means of performing the services and
7 is responsible for the satisfactory completion of the services."

8 **2.** Page 1674, line 15: after that line insert:

