

2009 DRAFTING REQUEST

Bill

Received: 02/25/2009

Received By: jkreye

Wanted: As time permits

Identical to LRB:

For: Karl Van Roy (608) 266-0616

By/Representing: tanya

This file may be shown to any legislator: NO

Drafter: jkreye

May Contact:

Add. Drafters:

Subject: Tax, Business - credits

Extra Copies:

Submit via email: YES

Requester's email: Rep.VanRoy@legis.wisconsin.gov

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

Pre Topic:

No specific pre topic given

Topic:

Tax credit for sales and use taxes paid on self-service laundry

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 02/25/2009	kfollett 02/28/2009		_____			State
/1			rschluet 03/02/2009	_____	sbasford 03/02/2009	lparisi 03/10/2009	

FE Sent For:

at intro
4/14

<END>

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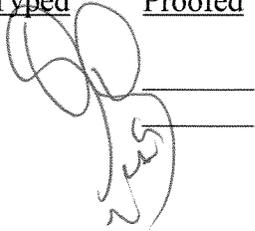
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1/?	jkreye	1/15/f 2/28					

FE Sent For:

<END>

2226/1

Kjf

m 2-25-09

2007 ASSEMBLY BILL 161

March 12, 2007 - Introduced by Representatives VAN ROY, BIES, ALBERS, HAHN, LOTHIAN, KERKMAN, MUSSER, MURSAU, TOWNSEND and GUNDERSON, cosponsored by Senators GROTHMAN, OLSEN, KEDZIE and LEIBHAM. Referred to Committee on Small Business.

re gen

1 AN ACT *to amend* 71.05 (6) (a) 15. and 71.08 (1) (intro.); and *to create* 71.07 (5i)
2 and 71.10 (4) (gxx) of the statutes; **relating to:** an individual income tax credit
3 for the sales and use taxes paid on self-service laundry services.

Analysis by the Legislative Reference Bureau

Under current law, laundry services performed by the consumer of the laundry services are subject to the sales tax and the use tax, unless the services are performed through the use of coin-operated, self-service machines. Under this bill, an individual may claim an income tax credit in an amount equal to the amount of the sales and use taxes that the individual paid in the taxable year on laundry services performed by the individual through the use of self-service machines.

For further information see the **state** 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:

4 SECTION 1. 71.05 (6) (a) 15. of the statutes is amended to read:

5 71.05 (6) (a) 15. The amount of the credits computed under s. 71.07 (2dd), (2de),
6 (2di), (2dj), (2dL), (2dm), (2dr), (2ds), (2dx), (3g), (3n), (3s), (3t), (3w), (5b), (5d), and

ASSEMBLY BILL 161

SECTION 1

INDEPT
2-3

(5e), (5f), and (5h), and (5i) and not passed through by a partnership, limited liability company, or tax-option corporation that has added that amount to the partnership's, company's, or tax-option corporation's income under s. 71.21 (4) or 71.34 (1) (g).

(5n) SECTION 2. 71.07 (5i) of the statutes is created to read:

(5n) 71.07 (5i) SELF-SERVICE LAUNDRY SERVICES CREDIT. (a) Definition. In this subsection, "claimant" means an individual who files a claim under this subsection.

(b) Filing claims. Subject to the limitations provided in this subsection, a claimant may claim against the taxes imposed under s. 71.02 or 71.08, up to the amount of the taxes, an amount that is equal to the amount of the taxes imposed under ss. 77.52 and 77.53 that the claimant paid in the taxable year on laundry, dry cleaning, pressing, and dyeing services performed by the claimant through the use of self-service machines.

(c) Limitations. For a claimant who is a nonresident or part-year resident of this state and who is a single person or a married person filing a separate return, multiply the credit for which the claimant is eligible under par. (b) by a fraction, the numerator of which is the individual's Wisconsin adjusted gross income and the denominator of which is the individual's federal adjusted gross income. If a claimant is married and files a joint return, and if the claimant or the claimant's spouse, or both, are nonresidents or part-year residents of this state, multiply the credit for which the claimant is eligible under par. (b) by a fraction, the numerator of which is the couple's joint Wisconsin adjusted gross income and the denominator of which is the couple's joint federal adjusted gross income.

(d) Administration. 1. Section 71.28 (4) (e) to (h), as it applies to the credit under s. 71.28 (4), applies to the credit under this subsection.

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1 2. Subsection (9e) (d), to the extent that it applies to the credit under sub. (9e),
2 applies to the credit under this subsection.

3 **SECTION 3.** ~~71.08 (1) (intro.)~~ of the statutes is amended to read:

4 71.08 (1) IMPOSITION. (intro.) If the tax imposed on a natural person, married
5 couple filing jointly, trust, or estate under s. 71.02, not considering the credits under
6 ss. 71.07 (1), (2dd), (2de), (2di), (2dj), (2dL), (2dr), (2ds), (2dx), (2fd), (3e), (3e), (3m),
7 (3n), (3s), (3t), (3w), (5b), (5d), (5e), (5f), (5i), (6), (6e), and (9e), 71.28 (1dd), (1de), (1di),
8 (1dj), (1dL), (1ds), (1dx), (1fd), (2m), (3), (3n), (3t), and (3w), and 71.47 (1dd), (1de),
9 (1di), (1dj), (1dL), (1ds), (1dx), (1fd), (2m), (3), (3n), (3t), and (3w), and subchs. VIII
10 and IX and payments to other states under s. 71.07 (7), is less than the tax under this
11 section, there is imposed on that natural person, married couple filing jointly, trust
12 or estate, instead of the tax under s. 71.02, an alternative minimum tax computed
13 as follows:

WENT
3-13

14 **SECTION 4.** 71.10 (4) (gxx) of the statutes is created to read:

15 71.10 (4) (gxx) Self-service laundry services credit under s. 71.07 (5) (5n)

16 **SECTION 5. Initial applicability.**

17 (1) This act first applies to taxable years beginning on January 1 of the year
18 in which this subsection takes effect, except that if this subsection takes effect after
19 July 31 this act first applies to taxable years beginning on January 1 of the year
20 following the year in which this subsection takes effect.

21 (END)

2009-2010 DRAFTING INSERT
FROM THE
LEGISLATIVE REFERENCE BUREAU

LRB-2226/?ins

Insert 2 - 3

1 **SECTION 1.** 71.05 (6) (a) 15. of the statutes, as affected by 2009 Wisconsin Act
2 2, is amended to read:

3 71.05 (6) (a) 15. The amount of the credits computed under s. 71.07 (2dd), (2de),
4 (2di), (2dj), (2dL), (2dm), (2dr), (2ds), (2dx), (2dy), (3g), (3h), (3n), (3p), (3r), (3s), (3t),
5 (3w), (5e), (5f), (5h), (5i), (5j), and (5k), and (5n) and not passed through by a
6 partnership, limited liability company, or tax-option corporation that has added that
7 amount to the partnership's, company's, or tax-option corporation's income under s.
8 71.21 (4) or 71.34 (1k) (g).

History: 2009 a. 2.

Insert 3 - 13

9 **SECTION 2.** 71.08 (1) (intro.) of the statutes, as affected by 2009 Wisconsin Act
10 2, is amended to read:

11 71.08 (1) IMPOSITION. (intro.) If the tax imposed on a natural person, married
12 couple filing jointly, trust, or estate under s. 71.02, not considering the credits under
13 ss. 71.07 (1), (2dd), (2de), (2di), (2dj), (2dL), (2dr), (2ds), (2dx), (2dy), (2fd), (3m), (3n),
14 (3p), (3r), (3s), (3t), (3w), (5b), (5d), (5e), (5f), (5n)²(6), (6e), and (9e), 71.28 (1dd), (1de),
15 (1di), (1dj), (1dL), (1ds), (1dx), (1dy), (1fd), (2m), (3), (3n), (3t), and (3w), and 71.47
16 (1dd), (1de), (1di), (1dj), (1dL), (1ds), (1dx), (1dy), (1fd), (2m), (3), (3n), (3t), and (3w),
17 and subchs. VIII and IX and payments to other states under s. 71.07 (7), is less than
18 the tax under this section, there is imposed on that natural person, married couple
19 filing jointly, trust or estate, instead of the tax under s. 71.02, an alternative
20 minimum tax computed as follows:

History: 2009 a. 2.

Duerst, Christina

From: Hein, Tanya
Sent: Tuesday, March 10, 2009 9:50 AM
To: LRB.Legal
Subject: Draft Review: LRB 09-2226/1 Topic: Tax credit for sales and use taxes paid on self-service laundry

Please Jacket LRB 09-2226/1 for the ASSEMBLY.