

2009 DRAFTING REQUEST

Assembly Amendment (AA-AB527)

Received: 11/05/2009

Received By: **pkahler**

Wanted: **As time permits**

Identical to LRB:

For: **Kelda Helen Roys (608) 266-5340**

By/Representing: **Emily McWilliams**

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

Drafter: **pkahler**

May Contact:

Adl. Drafters:

Subject: **Real Estate - miscellaneous**

Extra Copies:

Submit via email: **YES**

Requester's email: **Rep.Roys@legis.wisconsin.gov**

Carbon copy (CC:) to:

Pre Topic:

No specific pre topic given

Topic:

Delay effective date, add exemption, apply transfer fee exemption to all resident association transfers

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>
/?	pkahler 11/06/2009	jdye 11/09/2009		_____			
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FE Sent For:

<END>

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FE Sent For:

<END>

Kahler, Pam

From: Kahler, Pam
Sent: Thursday, November 05, 2009 1:58 PM
To: Laundrie, Julie; McWilliams, Emily
Cc: Sundberg, Christopher
Subject: RE: Technical memo re: SB 351 - sale of mobile home communities

Julie and Emily:

I called Dan Huegel at DOR and he said he wasn't given specific information about what types of business entities they were concerned about other than transfers from limited liability companies to members, similar to the exemption from the transfer fee under s. 77.25 (15s), but without all the specifications as to familial relationship, etc. So I told him we could certainly add that, which he thought was sufficient. So I will draft a simple amendment to each bill that incorporates all of the changes discussed and approved.

Pam

From: Laundrie, Julie
Sent: Thursday, November 05, 2009 12:08 PM
To: Kahler, Pam
Cc: Sundberg, Christopher; McWilliams, Emily
Subject: RE: Technical memo re: SB 351 - sale of mobile home communities

ON no 1 – make the change

ON no 2 – can you call the guy at DOR and ask?

Thank you - Julie

From: Kahler, Pam
Sent: Thursday, November 05, 2009 11:19 AM
To: Laundrie, Julie
Cc: Sundberg, Christopher; McWilliams, Emily
Subject: RE: Technical memo re: SB 351 - sale of mobile home communities

In no. 1., he's wondering if you want to exempt from payment of the transfer fee, all transfers from community owners to residents' associations, even if the transfer is a regular sale between a willing seller and buyer outside of the procedure under the bill. Right now, the exemption just applies to those transfers that take place as a result of the requirements under the bill. So the decision is up to you. The change is not necessary, but is a policy decision.

In no. 2, even if I disregard the second part about partnerships, I still don't know what type of transferee he is referring to. In other words, what is comparable to a transfer to an affiliate from a corporation, or a transfer to a partner from another partner, when we're talking about "business entities that are not organized as corporations"? It would be a transfer *from* such a business entity, but *to* whom or what?

Pam

From: Laundrie, Julie
Sent: Thursday, November 05, 2009 11:06 AM

11/05/2009

To: Kahler, Pam
Cc: McWilliams, Emily
Subject: RE: Technical memo re: SB 351 - sale of mobile home communities

So 3 we are fine

Is a change required in number 1 then – that is unclear to me if it is – please make the change if required

For number 2 – I believe they are referring to real estate transfers that they govern – does that help? For the second part of number two just ignore their request and keep the same (partner vrs partnership)

Julie

From: Kahler, Pam
Sent: Tuesday, November 03, 2009 2:03 PM
To: Laundrie, Julie; McWilliams, Emily
Cc: Sundberg, Christopher
Subject: RE: Technical memo re: SB 351 - sale of mobile home communities

How do you want to address the DOR concerns? For no. 3, delaying the effective date is simple enough. I would say that their conclusion for no. 1 is correct. Do you want to make any change to that? For no. 2, I'm not sure what they mean by having the exclusions "also apply to business entities that are not organized as corporations." What type of a transfer do they have in mind for that (between what individuals)? For the second part of no. 2, a regular partnership does not exist as a separate entity, so the partners, not the partnership, would transfer property (and Chris and I are not sure if a limited partnership under ch. 179 is any different). Let me know how you wish to proceed.

Pam

From: Laundrie, Julie
Sent: Tuesday, November 03, 2009 9:18 AM
To: Kahler, Pam; McWilliams, Emily
Subject: FW: Technical memo re: SB 351 - sale of mobile home communities

Pam –

Can we address DOR concerns in an amendment to SB 351 please?

Thank you

Julie

Emily – if you would like to contact DOR go ahead otherwise tell me you don't want to and I will.

From: Laundrie, Julie
Sent: Monday, November 02, 2009 10:26 AM
To: Laundrie, Julie
Subject: FW: Technical memo re: SB 351 - sale of mobile home communities

From: Ziegler, Paul D - DOR [mailto:PaulD.Ziegler@revenue.wi.gov]
Sent: Thursday, October 29, 2009 10:43 AM

11/05/2009

To: Sen.Erpenbach

Subject: Technical memo re: SB 351 - sale of mobile home communities

Senator Erpenbach – DOR has submitted the attached technical memo re: SB 351 to the LRB.

I hope this information is helpful.

Paul Ziegler, Team Leader
Sales and Property Tax Policy Team
Division of Research and Policy
Wisconsin Department of Revenue
2135 Rimrock Road - 6-73
Madison, WI 53708-8933
608-266-5773
fax 608-261-6240

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11/05/2009

Kahler, Pam

From: McWilliams, Emily
Sent: Tuesday, November 03, 2009 9:19 AM
To: Laundrie, Julie; Kahler, Pam
Subject: RE: Technical memo re: SB 351 - sale of mobile home communities

Hi Pam,

Can we please do the same for the Assembly companion? I will contact DOR, Julie.

Thank you!

Emily

From: Laundrie, Julie
Sent: Tuesday, November 03, 2009 9:18 AM
To: Kahler, Pam; McWilliams, Emily
Subject: FW: Technical memo re: SB 351 - sale of mobile home communities

Pam –

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To: Sen.Erpenbach
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I hope this information is helpful.

Paul Ziegler, Team Leader
Sales and Property Tax Policy Team
Division of Research and Policy

11/03/2009



State of Wisconsin
2009 - 2010 LEGISLATURE

LRBa1144/

PJK:.....

SOON

Handwritten initials and marks

PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION
ASSEMBLY AMENDMENT,
TO 2009 ASSEMBLY BILL 527

(in 11-6)

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

2 **1.** Page 3, line 2: delete “, under s. 710.16”.

3 **2.** Page 8, line 13: after that line insert:

4 “(am) A transfer by a limited liability company to one or more of its members.”

5 **3.** Page 8, line 24: after that line insert:

6 **SECTION 6 Effective date.**

7 (1) This act takes effect on the first day of the 2nd month beginning after
8 publication.”

9 (END)