

2011 DRAFTING REQUEST

Bill

Received: 12/13/2010

Received By: jkreye

Wanted: As time permits

Companion to LRB:

For: Administration-Budget

By/Representing: Byrnes

May Contact:

Drafter: jkreye

Subject: Tax, Other - sales

Addl. Drafters:

Extra Copies:

Submit via email: YES

Requester's email:

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

Pre Topic:

DOA:.....Byrnes, BB0148 -

Topic:

Deposit motor vehicle sales tax into the transportation fund

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>
/P1	jkreye 12/13/2010	jdyer 12/13/2010	mduchek 12/13/2010	_____	cduerst 12/13/2010		State
/P2	jkreye 12/29/2010	jdyer 01/03/2011	rschluet 01/03/2011	_____	sbasford 01/03/2011		State
/P3	jkreye 01/25/2011	jdyer 01/26/2011	rschluet 01/26/2011	_____	mbarman 01/26/2011		State
/P4	jkreye 02/01/2011	kfollett 02/01/2011	phenry 02/16/2011	_____	lparisi 02/16/2011		State

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	jkreye 02/16/2011	jdyer 02/16/2011		_____ _____			

FE Sent For:

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Handwritten notes:
/P4 2/16 JLD
7/16 ph
7/16 Phil MD

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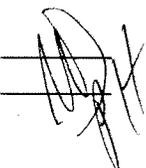
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FE Sent For:

P3 1/25 jld
12/26/11

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/P1 jkreye

PI 12/13 jld

FE Sent For:

MD
12/13

<END>

Kreye, Joseph

From: Mueller, Eric
Sent: Monday, December 13, 2010 3:05 PM
To: Hanaman, Cathlene; Gary, Aaron; Kreye, Joseph
Subject: RE: Statutory Language Drafting Request
Joe's?

From: Hanaman, Cathlene
Sent: Monday, December 13, 2010 2:00 PM
To: Gary, Aaron; Mueller, Eric
Subject: FW: Statutory Language Drafting Request

Your draft?

From: DOADLBASADMININTERNETSHAREPOINT@WI.GOV
[mailto:DOADLBASADMININTERNETSHAREPOINT@WI.GOV]
Sent: Monday, December 13, 2010 1:47 PM
To: Hanaman, Cathlene
Cc: Shayna.Hetzel@wisconsin.gov; Thornton, Scott - DOA; Grinde, Kirsten - DOA
Subject: Statutory Language Drafting Request

Topic: Shift Sales Tax Revenue on Motor Vehicles, Parts and Accessories to Transportation Fund

Tracking Code: BB0148

SBO Team: TTO

SBO Analyst: Byrnes, Tyler - DOA
Phone: (608) 266-1039
E-mail: Tyler.Byrnes@Wisconsin.gov

Agency Acronym: WisDOT

Agency Number: 395

Priority: Medium

Intent:

Please prepare a draft that requires the deposit of all sales tax revenue related to the sales and lease of motor vehicles, as well as all motor vehicle parts and accessories, in the transportation fund.

This should include sales and leases of new and used motor vehicles by dealers, as well as incidental sales of motor vehicles.

Attachments: False

12/13/2010



State of Wisconsin
2011 - 2012 LEGISLATURE



LRB-0711/P1

JK: ^...

jld

DOA:.....Byrnes, BB0148 - Deposit motor vehicle sales tax into the transportation fund ✓

FOR 2011-13 BUDGET -- NOT READY FOR INTRODUCTION

m 12-13-10

✓

DO not gen

1

AN ACT ...; relating to: the budget. ✓

Analysis by the Legislative Reference Bureau

TAXATION ✓

OTHER TAXATION ✓

Under this bill, the sales and use tax collected on the sale, lease, or use of motor vehicles and motor vehicle parts and accessories is deposited into the transportation fund. ✓

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:

2

SECTION 1. 25.40 (1) (bn) ✓ of the statutes is created to read:

3

25.40 (1) (bn) All moneys deposited under s. 77.61 (21). ✓

4

SECTION 2. 77.61 (21) ✓ of the statutes is created to read:

5

77.61 (21) Beginning with the taxes that the department receives on ✓ July 1,

6

2011, the department shall deposit into the transportation fund ✓ all taxes collected

1 under ss. 77.52[✓] and 77.53[✓] on the sale, lease, or use of motor vehicles and motor vehicle
2 parts and accessories[⊙]

3

(END)

Kreye, Joseph

From: Byrnes, Tyler - DOA [Tyler.Byrnes@wisconsin.gov]
Sent: Monday, December 27, 2010 11:23 AM
To: Kreye, Joseph
Subject: LRB-0711/P1 - Motor Vehicle Related Sales Tax Revenue

Joe,

Could you change the draft so that the revenue deposited in the transportation fund comes only from the sale and use of motor vehicle parts and accessories?

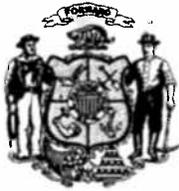
Also, could you change the effective date so that the transfer starts the first day of fiscal year 2013?

Let me know if you have any questions.

Thanks,

Tyler

12/29/2010



State of Wisconsin
2011 - 2012 LEGISLATURE



LRB-0711/P1
JK:jld:md

P2
RMR

DOA:.....Byrnes, BB0148 - Deposit motor vehicle sales tax into the transportation fund

FOR 2011-13 BUDGET -- NOT READY FOR INTRODUCTION

in Wed
12-29

X DO not gen

1 AN ACT ...; relating to: the budget.

Analysis by the Legislative Reference Bureau

TAXATION

OTHER TAXATION

Under this bill, the sales and use tax collected on the sale, lease or use of motor vehicle ~~and motor vehicle~~ parts and accessories is deposited into the transportation fund.

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:

2 SECTION 1. 25.40 (1) (bn) of the statutes is created to read:

3 25.40 (1) (bn) All moneys deposited under s. 77.61 (21).

4 SECTION 2. 77.61 (21) of the statutes is created to read:

5 77.61 (21) Beginning with the taxes that the department receives on July 1,

6 2011, the department shall deposit into the transportation fund all taxes collected

2013 ✓

1 under ss. 77.52 and 77.53 on the sale, lease or use of motor vehicles and motor vehicle
2 parts and accessories. ✓

3

(END)

Kreye, Joseph

From: Byrnes, Tyler - DOA [Tyler.Byrnes@wisconsin.gov]
Sent: Tuesday, January 25, 2011 12:13 PM
To: Kreye, Joseph
Subject: LRB-0711/P2 - Motor Vehicle Related Sales Tax Revenue

Joe,

Could you make a couple of changes to this draft?

1. Indicate that sales tax to be deposited would be related to sales and use tax from auto parts stores as defined in 2007 NAICS code 44131. This would be similar to the use of the SIC code in 66.1113(1)(d): "Tourism-related retailers" means retailers classified in the standard industrial classification manual, 1987 edition, published by the U.S. office of management and budget under the following industry numbers: 5399 — Miscellaneous general merchandise stores
2. Direct the Department of Revenue to annually estimate the amount of sales tax from auto parts stores and deposit that amount into the transportation fund annually.
3. Change the beginning date to July 1, 2012, the first day of fiscal 2012-13.

Thanks,

Tyler



State of Wisconsin
2011 - 2012 LEGISLATURE



LRB-0711/P2

JK:jld:rs

RMR

DOA:.....Byrnes, BB0148 - Deposit motor vehicle sales tax into the transportation fund

FOR 2011-13 BUDGET -- NOT READY FOR INTRODUCTION

in 1-25-11

✓
1

DON'T GEN

AN ACT ...; relating to: the budget.

Analysis by the Legislative Reference Bureau

TAXATION

OTHER TAXATION

Under this bill, the sales and use tax collected on the sale or use of motor vehicle parts and accessories is deposited into the transportation fund.

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:

- 2 **SECTION 1.** 25.40 (1) (bn) of the statutes is created to read:
- 3 25.40 (1) (bn) All moneys deposited under s. 77.61 (21).
- 4 **SECTION 2.** 77.61 (21) of the statutes is created to read:

2012 ✓

annually estimate the amount of $\frac{1}{3}$ and $\frac{1}{3}$ and

1 77.61 (21) Beginning with the taxes that the department receives on July 1,

2 2013, the department shall deposit into the transportation fund, all taxes collected

3 under ss. 77.52 and 77.53 on the sale or use of motor vehicle parts and accessories

4 (END)

from retailers classified ^{as} automotive parts and accessories stores under industry description 441310 in the North American Industry Classification System, 2007 edition, published by the UVA office of management and budget

federal



State of Wisconsin
2011 - 2012 LEGISLATURE



LRB-0711/P8
JK:jld:rs

RMR

DOA:.....Byrnes, BB0148 - Deposit motor vehicle sales tax into the transportation fund

FOR 2011-13 BUDGET -- NOT READY FOR INTRODUCTION

in used
2-16

X
1 Don't gen
AN ACT ...; relating to: the budget. ✓

a percentage of

Analysis by the Legislative Reference Bureau

TAXATION

OTHER TAXATION

Under this bill, the sales and use tax collected on the sale or use of motor vehicle parts and accessories is deposited into the transportation fund.

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:

- 2 **SECTION 1.** 25.40 (1) (bn) of the statutes is created to read:
- 3 25.40 (1) (bn) All moneys deposited under s. 77.61 (21).
- 4 **SECTION 2.** 77.61 (21) of the statutes is created to read:
- 5 77.61 (21) Beginning with the taxes that the department receives on July 1,
- 6 2012, the department shall annually estimate the amount of, and deposit into the

✓ the following percentages of the

INSERT 2-1

① transportation fund, all taxes collected under ss. 77.52 and 77.53 from retailers
2 classified as automotive parts and accessories stores under industry description
3 441310 in the North American Industry Classification System, 2007 edition,
4 published by the federal office of management and budget.

5

(END)

2011-2012 DRAFTING INSERT
FROM THE
LEGISLATIVE REFERENCE BUREAU

LRB-0711/P4ins
JK:jld:rs

Insert 2 - 1

1 NO on the sale, lease, or use of motor vehicles and motor vehicle parts and
2 accessories:

3 (a) For fiscal year 2012-13, 7.5 percent, except that the amount deposited
4 under this paragraph may not exceed \$35,127,000.

5 (b) For fiscal year 2013-14, 10 percent.

6 (c) For fiscal year 2014-15, 15 percent.

7 (d) For fiscal year 2015-16, 20 percent.

8 (e) For fiscal year 2016-17, 25 percent.

9 (f) For fiscal year 2017-18, 30 percent.

10 (g) For fiscal year 2018-19, 35 percent.

11 (h) For fiscal year 2019-20, 40 percent.

12 (i) For fiscal year 2020-21, 45 percent.

13 (j) For fiscal year 2021-22, and for each fiscal year thereafter, 50 percent.

(j)



State of Wisconsin
2011 - 2012 LEGISLATURE



LRB-0711/P4
JK:jld:ph

DOA:.....Byrnes, BB0148 - Deposit motor vehicle sales tax into the transportation fund

FOR 2011-13 BUDGET -- NOT READY FOR INTRODUCTION

1 **AN ACT ...; relating to:** the budget.

Analysis by the Legislative Reference Bureau

TAXATION

OTHER TAXATION

Under this bill, a percentage of the sales and use tax collected on the sale or use of motor vehicle parts and accessories is deposited into the transportation fund.

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:

2 **SECTION 1.** 25.40 (1) (bn) of the statutes is created to read:

3 25.40 (1) (bn) All moneys deposited under s. 77.61 (21).

4 **SECTION 2.** 77.61 (21) of the statutes is created to read:

5 77.61 (21) Beginning with the taxes that the department receives on July 1,

6 2012, the department shall annually estimate the amount of, and deposit into the

1 transportation fund, the following percentages of the taxes collected under ss. 77.52
2 and 77.53 on the sale, lease, or use of motor vehicles and motor vehicle parts and
3 accessories:

4 (a) For fiscal year 2012-13, 7.5 percent, except that the amount deposited
5 under this paragraph may not exceed \$35,127,000.

6 (b) For fiscal year 2013-14, 10 percent.

7 (c) For fiscal year 2014-15, 15 percent.

8 (d) For fiscal year 2015-16, 20 percent.

9 (e) For fiscal year 2016-17, 25 percent.

10 (f) For fiscal year 2017-18, 30 percent.

11 (g) For fiscal year 2018-19, 35 percent.

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13 (i) For fiscal year 2020-21, 45 percent.

14 (j) For fiscal year 2021-22, and for each fiscal year thereafter, 50 percent.

15 (END)