

2013 DRAFTING REQUEST

Bill

Received: 3/3/2014 Received By: jkreye
Wanted: As time permits Same as LRB: -4328
For: Jeremy Thiesfeldt (608) 266-3156 By/Representing: hariah
May Contact: Drafter: jkreye
Subject: Tax, Other - sales Addl. Drafters:
Extra Copies:

Submit via email: YES
Requester's email: Rep.Thiesfeldt@legis.wisconsin.gov
Carbon copy (CC) to: joseph.kreye@legis.wisconsin.gov

Pre Topic:

No specific pre topic given

Topic:

Prepared food not to include items containing raw dough

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>
/1	jkreye 3/3/2014	scalvin 3/3/2014	rschluet 3/3/2014	_____	sbasford 3/3/2014	mbarman 3/3/2014	State S&L Tax

FE Sent For:

<END>

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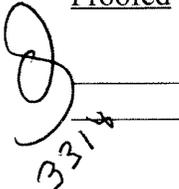
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/1	jkreye	/1 sac 03/03/2014	/1 sac 03/03/2014				State S&L Tax

FE Sent For:

<END>

Kreye, Joseph

From: Sieg, Tricia
Sent: Friday, February 28, 2014 2:10 PM
To: Kreye, Joseph
Cc: Hutkowski, Hariah
Subject: Assembly Companion to LRB -4328/1 Topic: Prepared food not to include items containing raw dough

Good Afternoon Joe,

Rep. Theisfeld is going offer the Assembly companion to LRB 4328/1. Could you please draft it up the companion bill and have it sent to the Theisfeld office. I have cc'd Hariah from the Theisfeldt office on this email just so he is in the loop. If you have any questions let me know.

Thank you in advance.

Tricia
Senator Lazich's office



State of Wisconsin
2013 - 2014 LEGISLATURE



LRB-4328/1

JK:sac:ff

stays

4368/1

2013 BILL

Today 3-3
no changes

gen cat

1 AN ACT to create 77.51 (10m) (b) 2m. of the statutes; relating to: defining
2 prepared foods for purposes of imposing sales and use taxes.

Analysis by the Legislative Reference Bureau

Under current law, generally, the sale of food and food ingredients is exempt from the sales and use tax. The exemption, however, does not apply to candy, soft drinks, dietary supplements, and prepared food. Under current law, for sales and use tax purposes, prepared food does not include, among other things, two or more food ingredients that are mixed or combined by a retailer for sale as a single item sold unheated, and sold by volume or weight. Prepared food also does not include eggs, fish, meat, and poultry, and foods containing any of them in raw form, that requires cooking by the consumer, as recommended by the federal food and drug administration.

Under this bill, for sales and use tax purposes, prepared food also does not include two or more food ingredients mixed or combined by a retailer for sale as a single item, if one of the food ingredients is raw dough, the single item is sold in an unheated state, and if the consumer is required to cook the single item before consuming, as recommended by the retailer.

Because this bill relates to an exemption from state or local taxes, it may be referred to the Joint Survey Committee on Tax Exemptions for a report to be printed as an appendix to the bill.

Párisi, Lori

From: Matthews, Meagan
Sent: Monday, March 03, 2014 9:35 AM
To: LRB.Legal
Subject: Draft Review: LRB -4368/1 Topic: Prepared food not to include items containing raw dough

Please Jacket LRB -4368/1 for the ASSEMBLY.