

2013 DRAFTING REQUEST

Bill

Received: 10/9/2012 Received By: jkreye
Wanted: As time permits Same as LRB:
For: Administration-Budget By/Representing: Ley
May Contact: Drafter: jkreye
Subject: Tax, Other - miscellaneous Addl. Drafters:
Extra Copies:

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

Pre Topic:

DOA:.....Ley, BB0072 -

Topic:

Dry cleaning fee; technical correction to sales price definition

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 10/12/2012			_____			
/P1	jkreye 1/15/2013	wjackson 10/17/2012	jfrantze 10/17/2012	_____	lparisi 10/17/2012		State
/P2		wjackson 1/15/2013	phenry 1/16/2013	_____	sbasford 1/16/2013		State

FE Sent For:

<END>

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1/p2Wlj/1/15
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/?	jkreye	/pl wlj 10/16		R2 10/17			

FE Sent For:

<END>

Kreye, Joseph

0267

From: Hanaman, Cathlene
Sent: Monday, October 08, 2012 8:40 AM
To: Shovers, Marc; Kreye, Joseph
Subject: FW: Statutory Language Drafting Request

From: Emily.Ley@wisconsin.gov [mailto:Emily.Ley@wisconsin.gov]
Sent: Tuesday, October 02, 2012 11:26 AM
To: Hanaman, Cathlene
Cc: Frederick, Caitlin - DOA; Ley, Emily A - DOA; Thornton, Scott - DOA
Subject: Statutory Language Drafting Request

Biennial Budget: 2013-15

DOA Tracking Code: BB0072

Topic: Dry Cleaning Fee: Technical Correction to Definition of "Sales Price"

SBO Team: TLGED

SBO Analyst: Ley, Emily - DOA
Phone: 608-266-7597
E-mail: Emily.Ley@wisconsin.gov

Agency Acronym: DOR

Agency Number: 566

Priority: Medium

except as provided under s. 77.585(7)

Intent: Amend sec. 77.996(6), Wis. Stats., to define "gross receipts" by reference to both secs. 77.51(15b) and 77.585(7), Wis. Stats. These references, when read together, are consistent with the definition of "gross receipts" used for the dry cleaning fee used prior to October 1, 2009.

Under current law, the dry cleaning fee is based on the "sales price," including sales tax, of certain sales made by a dry cleaning facility. Including the sales tax in the amount on which the dry cleaning fee is computed is an unintended result of changes made in 2009 Wis. Act 2. Secs. 77.51(15b) and 77.585(7), Wis. Stats, when read together, are consistent with the previous definition of "gross receipts" used for the dry cleaning fee

Attachments: False

Please send completed drafts to statlanguage@wisapps.wi.gov



State of Wisconsin
2013 - 2014 LEGISLATURE



LRB-0267/P1

JK: /.....

WJ

DOA:.....Ley, BB0072 - Dry cleaning fee; technical correction to sales price definition

FOR 2013-2015 BUDGET - NOT READY FOR INTRODUCTION ✓

in 10-12-12

Do Not Gen

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

Analysis by the Legislative Reference Bureau

TAXATION ✓

OTHER TAXATION ✓

Under current law, every person operating a dry cleaning facility in this state pays a license fee based on a percentage of the person's gross receipts from dry cleaning apparel and household fabrics. For purposes of determining the license fee, the term "gross receipts" has the same meaning as "sales price" for sales and use tax purposes.

must pay for each dry cleaning facility the person operates the term

This bill modifies the term "gross receipts" for dry cleaning fee purposes so that it is consistent with the term "sales price" for sales and use tax purposes and excludes any tax amount added to the gross receipts that has not been absorbed by a retailer.

the purpose of the fee (STET) ^ 3

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. 77.996 (6) of the statutes is amended to read:



State of Wisconsin
2013 - 2014 LEGISLATURE



LRB-0267/P1

JK:wlj:jf

stays RMR

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FOR 2013-2015 BUDGET – NOT READY FOR INTRODUCTION

m 1-15-13

Do Not Gen

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

Analysis by the Legislative Reference Bureau

TAXATION

OTHER TAXATION

Under current law, a person operating a dry cleaning facility in this state must pay, for each dry cleaning facility the person operates, a license fee based on a percentage of the person's gross receipts from dry cleaning apparel and household fabrics. For the purpose of determining the license fee, the term "gross receipts" has the same meaning as "sales price" for sales and use tax purposes.

This bill modifies the term "gross receipts" for the purpose of the dry cleaning fee so that the term is consistent with the term "sales price" for sales and use tax purposes, and excludes any tax amount added to the gross receipts that a retailer has not absorbed.

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:



State of Wisconsin
2013 - 2014 LEGISLATURE



LRB-0267/P2

JK:wlj:ph

DOA:.....Ley, BB0072 – Dry cleaning fee; technical correction to sales price definition

FOR 2013-2015 BUDGET -- NOT READY FOR INTRODUCTION

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

Analysis by the Legislative Reference Bureau

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Under current law, a person operating a dry cleaning facility in this state must pay, for each dry cleaning facility the person operates, a license fee based on a percentage of the person's gross receipts from dry cleaning apparel and household fabrics. For the purpose of determining the license fee, the term "gross receipts" has the same meaning as "sales price" for sales and use tax purposes.

This bill modifies the term "gross receipts" for the purpose of the dry cleaning fee so that the term is consistent with the term "sales price" for sales and use tax purposes, and excludes any tax amount added to the gross receipts that a retailer has not absorbed.

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