

2013 DRAFTING REQUEST

Bill

Received: 12/6/2012 Received By: jkreye
Wanted: As time permits Same as LRB:
For: Administration-Budget By/Representing: Quinn
May Contact: Drafter: jkreye
Subject: Tax, Property - exemption Addl. Drafters:
Extra Copies:

Submit via email: YES
Requester's email:
Carbon copy (CC) to:

Pre Topic:

DOA:.....Quinn, BB0293 -

Topic:

Biogas energy systems property tax exemption

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 12/6/2012	csicilia 12/6/2012		_____			
/P1	jkreye 1/29/2013		jfrantze 12/6/2012	_____	lparisi 12/6/2012		State S&L Tax
/P2	jkreye 2/1/2013	csicilia 1/30/2013	phenry 1/30/2013	_____	mbarman 1/30/2013		State S&L Tax

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/P3	jkreye 2/5/2013	csicilia 2/1/2013	rschluet 2/1/2013	_____ _____	mbarman 2/1/2013		State S&L Tax
/P4		kfollett 2/5/2013	jmurphy 2/5/2013	_____ _____	mbarman 2/5/2013		State S&L Tax

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*1 P4/jf
 2/5/13
 gm
 2/5/13*

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P2 j s 3/30
12 3/30
ph

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/?	jkreye	Pl j's 12/6 12	Pl j's 12/6 12	Km JA 12/6			

FE Sent For:

<END>

Kreye, Joseph

From: Hanaman, Cathlene
Sent: Thursday, December 06, 2012 8:59 AM
To: Kreye, Joseph; Shovers, Marc
Subject: FW: Statutory Language Drafting Request - BB0293

From: brian.quinn@wisconsin.gov [mailto:brian.quinn@wisconsin.gov]
Sent: Wednesday, December 05, 2012 5:31 PM
To: Hanaman, Cathlene
Cc: Frederick, Caitlin - DOA; Quinn, Brian D - DOA; Thornton, Scott - DOA
Subject: Statutory Language Drafting Request - BB0293

Biennial Budget: 2013-15

DOA Tracking Code: BB0293

Topic: Biogas Energy Systems Property Tax Exemption

SBO Team: TLGED

SBO Analyst: Quinn, Brian D - DOA
Phone: (608) 266-1923
E-mail: brian.quinn@wisconsin.gov

Agency Acronym: SRTR

Agency Number: 835

Priority: Medium

Intent:

Expand the current law solar energy system and wind energy system property tax exemption to include biogas energy systems.

Biogas energy system for these purposes means equipment which directly converts biomass, as defined under section 45K(c)(3) of the Internal Revenue Code, into biogas, equipment which generates electricity exclusively from biogas, and equipment which is used exclusively for the direct transfer or storage of biomass or biogas, if all such equipment is located at the same site, and includes manure and substrate collection and delivery systems, pumping and processing equipment, digester tanks, biogas cleaning and compression equipment, and fiber separation and drying equipment, but does not include equipment or components that would be present as part of a conventional energy system.

Attachments: False

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



State of Wisconsin
2011 - 2012 LEGISLATURE



LRB-2856/4
JK:cjs:jm

BBO293-

~~2011 BILL~~

0740/P1

in 12-6-12

do NOT gen

TAXATION ^{head}
PROPERTY TAXATION ^{Syb}

P.W.F.

do NOT Gen

...

1 AN ACT to amend 70.111 (18) of the statutes; relating to: a personal property
2 tax exemption for biogas energy systems. the budget

Analysis by the Legislative Reference Bureau

Under current law, solar energy systems and wind energy systems are exempt from personal property taxes. Under this bill, biogas energy systems are exempt from personal property taxes.

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The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

3 SECTION 1. 70.111 (18) of the statutes is amended to read:

4 70.111 (18) ~~SOLAR AND WIND ENERGY~~ ENERGY SYSTEMS. Solar Biogas energy
5 systems, solar energy systems, and wind energy systems. In this subsection, "biogas
6 energy system" means equipment which directly converts biomass, as defined under

✓

BILL

SECTION 1

1 section 45K (c) (3) of the Internal Revenue Code, into biogas, equipment which
 2 generates electricity exclusively from biogas, and equipment which is used
 3 exclusively for the direct transfer or storage of biomass or biogas, if all such
 4 equipment is located at the same site, and includes manure and substrate collection
 5 and delivery systems, pumping and processing equipment, digester tanks, biogas
 6 cleaning and compression equipment, and fiber separation and drying equipment,
 7 but does not include equipment or components that would be present as part of a
 8 conventional energy system. In this subsection, "solar energy system" means
 9 equipment which directly converts and then transfers or stores solar energy into
 10 usable forms of thermal or electrical energy, but does not include equipment or
 11 components that would be present as part of a conventional energy system or a
 12 system that operates without mechanical means. In this subsection, "wind energy
 13 system" means equipment which converts and then transfers or stores energy from
 14 the wind into usable forms of energy, but does not include equipment or components
 15 that would be present as part of a conventional energy system.

16 **SECTION 9337 Initial applicability** *Revenue* **B**

17 (1) This act first applies to the property tax assessments as of January 1, 2012 *2014*

18 (END)

CS
BIOGAS ENERGY SYSTEMS.

The treatment of section 70.111(18) of the statutes

2014

Kreye, Joseph

From: Quinn, Brian D - DOA <Brian.Quinn@wisconsin.gov>
Sent: Monday, January 28, 2013 4:01 PM
To: Kreye, Joseph
Subject: Biogas energy systems revisions

Joe,

See Mike's note below. I've highlighted the pertinent part.

Let me know if you have questions

From: Wagner, Michael W - DOR
Sent: Monday, January 28, 2013 3:56 PM
To: Quinn, Brian D - DOA
Subject: RE: The big draft review

Ok...first one...

For LRB 0740/P1 (Biogas Energy System Exemption)...

I'm on a working group in the Legislature led by Representatives Ott and Tauchen that is working on the same the thing (but they are unaware that this is being included in the budget). The draft that I sent to you is identical to their first draft. They've since gone in other directions (expanding the exemption that they are working on). However, after having lots of meetings with DOR staff on this topic over the last few months, we've concluded that the non-exhaustive list on page 2, lines 5-7 is not desirable. Instead, we can define the list in the Wisconsin Property Assessment Manual and make annual revisions to reflect what's going on in the industry. If we're stuck with this partial statutory list, we're going to be precluded from being responsive to technology changes. So, I've led the work group into dropping a related list.

~~Our recommendation would be to amend the draft as follows on page 2, starting on line 5: "equipment is located at the same site, and includes manure and substrate collection and delivery systems, pumping and processing equipment, digester tanks, biogas cleaning and compression equipment, and fiber separation and drying equipment but does not include equipment..."~~

-Mike

From: Quinn, Brian D - DOA
Sent: Monday, January 28, 2013 3:13 PM
To: Wagner, Michael W - DOR
Subject: The big draft review

Mike,

Here is everything as what I currently have in for inclusion in the budget.

Brian Quinn
Executive Policy and Budget Analyst
Wisconsin Department of Administration
Division of Executive Budget and Finance
(608)-266-1923
Brian.quinn@wisconsin.gov

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Stays RMR

NOW

DOA:.....Quinn, BB0293 – Biogas energy systems property tax exemption

FOR 2013-2015 BUDGET – NOT READY FOR INTRODUCTION

in 1-29-13

do NOT gen

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

Analysis by the Legislative Reference Bureau

TAXATION

PROPERTY TAXATION

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4 systems, solar energy systems, and wind energy systems. In this subsection, "biogas

1 energy system” means equipment which directly converts biomass, as defined under
2 section 45K (c) (3) of the Internal Revenue Code, into biogas, equipment which
3 generates electricity exclusively from biogas, and equipment which is used
4 exclusively for the direct transfer or storage of biomass or biogas, if all such
5 equipment is located at the same site, and includes manure and substrate collection
6 and delivery systems, pumping and processing equipment, digester tanks, biogas
7 cleaning and compression equipment, and fiber separation and drying equipment,
8 but does not include equipment or components that would be present as part of a
9 conventional energy system. In this subsection, “solar energy system” means
10 equipment which directly converts and then transfers or stores solar energy into
11 usable forms of thermal or electrical energy, but does not include equipment or
12 components that would be present as part of a conventional energy system or a
13 system that operates without mechanical means. In this subsection, “wind energy
14 system” means equipment which converts and then transfers or stores energy from
15 the wind into usable forms of energy, but does not include equipment or components
16 that would be present as part of a conventional energy system.

17 **SECTION 9337. Initial applicability; Revenue.**

18 (1) BIOGAS ENERGY SYSTEMS. The treatment of section 70.111 (18) of the statutes
19 first applies to the property tax assessments as of January 1, 2014.

20 (END)



g's RMR

P3

DOA:.....Quinn, BB0293 - Biogas energy systems property tax exemption

FOR 2013-2015 BUDGET -- NOT READY FOR INTRODUCTION

in 2-1-13

Con Cat

4

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

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 11 subsection, “wind energy system” means equipment which converts and then
 12 transfers or stores energy from the wind into usable forms of energy, but does not
 13 include equipment or components that would be present as part of a conventional
 14 energy system.

Amend
2-4

SECTION 9337. Initial applicability; Revenue.

(1) BIOGAS ENERGY SYSTEMS. The treatment of section 70.111 (18) of the statutes first applies to the property tax assessments as of January 1, 2014.

(END)

and any such structures



State of Wisconsin
2013 - 2014 LEGISLATURE



LRB-0079/2
JK:cjs:rs

2013 BILL

1 **AN ACT to amend** 70.111 (18) of the statutes; **relating to:** a personal property
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 2 generates electricity, heat, or compressed natural gas exclusively from biogas,
 3 equipment which is used exclusively for the direct transfer or storage of biomass or
 4 biogas, and any structure used exclusively to shelter or operate such equipment, or
 5 the portion of any structure used in part to shelter or operate such equipment that
 6 is allocable to such use, if all such equipment, and any such structure, is located at
 7 the same site, and includes manure and substrate collection and delivery systems,
 8 pumping and processing equipment, digester tanks, biogas cleaning and
 9 compression equipment, fiber separation and drying equipment, and heat recovery
 10 equipment, but does not include equipment or components that would be present as
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*Insert
2-4*

SECTION 2. Initial applicability.

(1) This act first applies to the property tax assessments as of January 1, 2014.

(END)

Kreye, Joseph

From: Quinn, Brian D - DOA <Brian.Quinn@wisconsin.gov>
Sent: Tuesday, February 05, 2013 2:10 PM
To: Kreye, Joseph
Subject: 0740/P3 - Biogas Exemption Draft Revision

Joe,

On page 2, lines 5-7, can you strike this language "or the portion of any structure used in part to shelter or operate such equipment that is allocable to such use,"? The intention of this revision is to only keep the structure exemption limited to those structures used exclusively to shelter or operate the biogas energy system equipment.

Thanks.

Brian Quinn
Executive Policy and Budget Analyst
Wisconsin Department of Administration
Division of Executive Budget and Finance
(608)-266-1923
Brian.quinn@wisconsin.gov



State of Wisconsin
2013 - 2014 LEGISLATURE



LRB-0740/P3
JK:cjs:rs

Stays
RMR

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FOR 2013-2015 BUDGET – NOT READY FOR INTRODUCTION

in 2-5-13

Don't Gen

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