

2019 DRAFTING REQUEST

Assembly Amendment (AA-ASA1-AB251)

For: **Legislative Fiscal Bureau** Drafter: **jkreye**
 By: **Sean** Secondary Drafters:
 Date: **6/12/2019** May Contact:

Same as LRB:

Submit via email: **YES**
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Pre Topic:

No specific pre topic given

Topic:

Marketplace provider and individual income tax rate adjustments; fiscal bureau changes

Instructions:

See attached

Drafting History:

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
/P1	jkreye 6/12/2019	anienaja 6/12/2019	mbarman 6/12/2019		
/1				mbarman 6/12/2019	

FE Sent For: **<END>**

Kreye, Joseph

From: Moran, Sean
Sent: Wednesday, June 12, 2019 7:21 AM
To: Kreye, Joseph
Cc: Lunder, Erika; Olin, Rick; Spika, Dan
Subject: SSA 1 to SB 243

Hi Joe,

I know we talked about this earlier, but I'd like to get a simple amendment started to SSA 1 and ASA 1 to SB 243/AB 251. We talked to DOR and the authors, and you may have already started working on this amendment, and we're relatively comfortable with the following two provisions being included in a simple amendment.

On page 4, line 6, we'd like a simple amendment to delete ", as affected by subd. 1.," to prevent double counting certain sales tax revenues in the computation of the tax year 2020 income tax rate reduction.

On page 9, starting on line 20, we would like the simple amendment to remove section (3) entirely. This provision was related to the tiered liability relief that was removed from the bill in the substitute amendment.

For now, I think we'd like the simple amendment should include the following changes recommended to us for inclusion as a modification to the definition of "marketplace provider." However, I think this language could change.

77.51 (7i) "Marketplace provider" means any person who facilitates a retail sale by a seller by listing or advertising for sale by the seller, in any manner, tangible personal property, or items, property, or goods under s. 77.52 (1) (b), (c), or (d), or a service specified under s. 77.52 (2) (a) and who, directly or indirectly through agreements or arrangements with 3rd parties, ~~directly or indirectly, who are collecting~~ processes the payment from the purchaser for the retail sale and ~~transmitting that payment to the seller,~~ regardless of whether the person receives compensation or other consideration in exchange for the services provided by the person. ~~"Marketplace provider" does not include a person who provides advertising services or product listings and who neither collects payment from the purchaser nor remits such payment to the marketplace seller.~~

If we could get a /P draft for this amendment, I think it will help us in our discussions about the bill this morning. Please let myself, Rick, or Dan know if you have any questions.

Thanks for your help.

-Sean

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**PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION
ASSEMBLY AMENDMENT,
TO ASSEMBLY SUBSTITUTE AMENDMENT 1,
TO ASSEMBLY BILL 251**

NOW

1 At the locations indicated, amend the substitute amendment as follows:

2 **1.** Page 4, line 6: delete “, as affected by subd. 1.”.

3 **2.** Page 5, line 23: delete the material beginning with that line and ending with

4 page 24, line 7 and substitute:

5 “77.51 (7i) “Marketplace provider” means any person who facilitates a retail

6 sale by a seller by listing or advertising for sale by the seller, in any manner, tangible

7 personal property, or items, property, or goods under s. 77.52 (1) (b), (c), or (d), or a

8 service specified under s. 77.52 (2) (a) and, who directly or indirectly, through

9 agreements or arrangements with 3rd parties, processes the payment from the

10 purchaser for the retail sale, regardless of whether the person receives compensation

11 or other consideration in exchange for the services provided by the person.” *de 11*



No
change

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ASSEMBLY AMENDMENT ,
TO ASSEMBLY SUBSTITUTE AMENDMENT 1,
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7 personal property, or items, property, or goods under s. 77.52 (1) (b), (c), or (d), or a
8 service specified under s. 77.52 (2) (a) and, who directly or indirectly, through
9 agreements or arrangements with 3rd parties, processes the payment from the
10 purchaser for the retail sale, regardless of whether the person receives compensation
11 or other consideration in exchange for the services provided by the person.”.

