CR 91-79

CERTIFICATE

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I, Mark D. Bugher, Secretary of the Department of Revenue and custodian of the official records certify that the annexed rule, relating to sales and use tax, was duly approved and adopted by this department on November 19, 1991.

I further certify that this copy has been compared by me with the original on file in this department and that it is a true copy of the original, and of the whole of the original.

IN TESTIMONY WHEREOF, I have hereunto set my hand at 125 South Webster Street in the city of Madison, this / 9 dec day of Assenting, 1991.

Mark D. Bygher

Secretary of Revenue

MDB:MPW:1c CKLEG/833

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NOV 2 1 1991 Revisor of Statutes Bureau



PROPOSED ORDER OF THE DEPARTMENT OF REVENUE REPEALING, RENUMBERING, AMENDING AND CREATING RULES

The Wisconsin Department of Revenue proposes an order to repeal Tax 11.01(1)(e); to renumber Tax 11.01(1)(f), (g), (h) and (i); to amend Tax 11.47(iii), (1)(iii), (a) and (e), (2)(a) and (3)(a)(iii) and (a), (b)(iii) and (a) and (b), and (b),

Analysis by the Department of Revenue

Statutory authority: s. 227.11(2)(a), Stats.

Statutes interpreted: ss. 77.51(13)(e) and (f) and (14)(L), 77.52(2)(a)7, (2m)(b) and (13), 77.53(10), 77.54(2), 77.58 and 77.75, Stats.

SECTIONS 1 and 2. Tax 11.01(1)(e) is repealed to delete a reference to the obsolete Form S-174, which was used for determination of taxable status of sellers at an event. Accordingly, pars. (f), (g), (h) and (i) are renumbered (e), (f), (g) and (h).

SECTIONS 3 and 5. Tax 11.47(title), (1)(intro.), (a) and (e), (2)(a) and (3)(a)(intro.) and 2, (b)(intro.) and 3 and (c) are amended to correct punctuation, update language per Clearinghouse standards, and reflect that video taping is a photographic service subject to Wisconsin sales tax.

SECTION 4. Tax 11.47(3)(b)8 is created to reflect that persons providing photographic services are required to pay Wisconsin sales tax when purchasing video tape other than that specifically exempted.

SECTION 1. Tax 11.01(1)(e) is repealed.

SECTION 2. Tax 11.01(1)(f), (g), (h) and (i) are renumbered Tax 11.01(1)(e), (f), (g) and (h).

Note to Revisor: Delete the second "Wisconsin" in the address given in the note at the end of s. Tax 11.01, and substitute "WI" for it.

SECTION 3. Tax 11.47(title), (1)(intro.), (a) and (e), (2)(a) and

(3)(a)(intro.) and 2 and (b)(intro.) and 3 are amended to read:

Tax 11.47(title) COMMERCIAL PHOTOGRAPHERS AND PHOTOGRAPHIC SERVICES.

(ss. 77.51(13)(e) and (f) and (14)(L), 77.52(2)(a)7, (2m)(b) and (13), 77.53(10) and 77.54(2), Stats.)

(1)(intro.) TAXABLE GROSS RECEIPTS. Taxable services and sales of tangible personal property of commercial photographers and others providing photographic services, including video taping, include gross receipts from:

- (a) Taking, reproducing and selling photographs and video tapes.
- (e) Reproducing copies of documents, drawings, photographs, <u>video tapes</u> or prints by mechanical and chemical reproduction machines, blue printing and process camera equipment.
- (2)(a) Gross receipts subject to the tax include charges for photographic <u>and video</u> materials, time and talent.
- (3)(a)(intro.) Commercial photographers and others providing photographic services, including video taping, may purchase, without paying sales or use tax, any item which will be resold or which becomes a component part of an article destined for sale if a properly completed resale exemption certificate is given the seller. Such These items include:
- 2. Film <u>Video tapes and film</u>, including colored transparencies and movie film, in which the negative and the positive are the same, and are permanently transferred to a customer as part of the taxable photographic service.
- (b)(intro.) Photographers and others providing photographic services, including video taping, are required to pay tax when purchasing tangible personal property which is used, consumed or destroyed in providing photographic services. Such These items include:
 - 3. Film, other than exempted in sub = -(3) par. (a)2.

SECTION 4. Tax 11.47(3)(b)8 is created to read:

Tax 11.47(3)(b)8. Video tape, other than exempted in par. (a)2.

SECTION 5. Tax 11.47(3)(c) is amended to read:

Tax 11.47(3)(c) If a photographer or other person providing photographic services , including video taping, gives a resale certificate for property to a seller and then uses the property for a taxable purpose, the photographer or other person providing photographic services shall be liable for use tax at the time the property is first used in a taxable manner.

The rules contained in this order shall take effect on the first day of the month following publication as provided in s. 227.22(2)(intro.), Stats.

<u>Initial Regulatory Flexibility Analysis</u>

The proposed rule order does not have a significant economic impact on a substantial number of small businesses.

DEPARTMENT, OF PREVENTE

Mark D./ Bugher Secretary of Revenue

CKLEG/719

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Revisor of Statutes Bureau

				•	1991 Session
				LRB or Bill No	o./Adm. Rule No.
	□ ORIGINAL	UPDATED		Tax 11.01	
FISCAL ESTIMATE	☐ CORRECTED	☐ SUPPLEME	NTAL	Amendment No.	if Applicable
DOA-2048 (R11/90) Subject					
Sales Tax Treatment of V	ideo Taping: Misc	ellaneous R	ule Changes		
Fiscal Effect		011011011	die ondnace	·	
State: X No State Fiscal Effect					
Check columns below only if bill ma			1	- May be possible t	
or affects a sum si	ifficient appropriation.		Within Agency's	s Budget 🔲 Yes	∐ No
☐ increase Existing Appl	ondation Incresse Ev	isting Revenues			
☐ Decrease Existing App	•	xisting Revenues	Decrease Costs	i	
☐ Create New Appropria		J			
Local: X No local government of	xosts				
1. Increase Costs	3. Increase Rev	/enues	5. Types of Local	Governmental Unit	s Affected:
Permissive Mandatory		Mandatory	☐ Towns		☐ Cities
2. Decrease Costs	4. Decrease Re		☐ Countles	Others	
Permissive Mandatory	☐ Permissive	Mandatory	School Distric		AE Districts
Fund Sources Affected GPR FED PRO]PRS □SEG □SEG-S	4	cted Ch. 20 Appropria	DONS	•
Assumptions Used in Arriving at Fiscal E		<u></u>			
Assumptions deed in Arriving at Fiscal E	Philippo			-	
The proposed rule clar deletes a reference to with Legislative Counc	o an obsolete form	n and update standards.	es language ar	nd style to iscal effect	conform
	No.				
Long-Range Fiscal Implications					
•					
Agency/Prepared by: (Name & Phone No. Wisconsin Department of) Aut Revenue	horized Signature/	Telephone No. 266	-2700 Date	1/13/01

FISCAL ESTIMATE WORKSHEET	1991 Session				
Detailed Estimate of Annual Fiscal Effect DOA-2047(R11/90)	LRB or Bill No./Adm. Ru Tax 11.01, 11.4				
Subject	dideo Taping; Miscellaneous				
	for State and/or Local Government (alized fiscal effect):		
•					
II. Annualized Costs:		Annualized Fiscal impact on State funds from:			
A. State Costs by Category		Increased Costs	Decreased Costs		
State Operations - Salaries and Fringes		\$	\$ -		
(FTE Position Changes)		(FTE)	(- FTE)		
State Operations - Other Costs			-		
Local Assistance			-		
Aids to Individuals or Organizations			-		
TOTAL State Costs by Cate	egory	\$	\$ -		
B. State Costs by Source of Funds		Increased Costs	Decreased Costs		
GPR		\$	\$ -		
FED			-		
PRO/PRS					
SEG/SEG-S			·		
	en proposal will increase or decrease x increase, decrease in license fee, etc.)	Increased Rev.	Decreased Rev.		
GPR Taxes	x increase, decrease in incense ree, etc.)	\$	\$ -		
GPR Earned					
FED					
PRO/PRS					
SEG/SEG-S			-		
TOTAL State Revenues		\$	\$ -		
	NET ANNUALIZED FISCAL IM STATE	PACT:	LOCAL		
NET CHANGE IN COSTS	\$	<u> </u>			
NET CHANGE IN REVENUES	\$	\$			
Agency/Prepared by (Name & Phone No.) Wisconsin Department of Reven Dennis Collier, 266-9706	ue Authorized Signature	e/Telephone No.	Date 5/13/91		



State of Wisconsin

DEPARTMENT OF REVENUE

125 SOUTH WEBSTER STREET ● P.O. BOX 8933 ● MADISON, WISCONSIN 53708 ● 608-266-6466 ● FAX 608-266-5718

Tommy G. Thompson Governor Mark D. Bugher Secretary of Revenue

November 20, 1991

Gary L. Poulson Assistant Revisor 2nd Floor 119 Martin Luther King, Jr. Blvd. Madison, Wisconsin 53703

NOV 2 1 1991

Revisor of Statutes Bureau

Re: Clearinghouse Rule 91-79

Dear Mr. Poulson:

Enclosed are a certified copy and an extra copy of an Order of the Department of Revenue promulgating rules relating to sales and use tax.

These materials are filed with you pursuant to s. 227.20(1), Stats.

July: 14

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Mark/D. Bugher) Secretary of Revenue

MDB:MPW:1c CKLEG/832

Enclosure

cc: Douglas J. LaFollette, Secretary of State Commerce Clearing House, Inc.
Maxwell Macmillan



State of Wisconsin

DEPARTMENT OF REVENUE

125 SOUTH WEBSTER STREET ● P.O. BOX 8933 ● MADISON, WISCONSIN 53708 ● 608-266-6466 ● FAX 608-266-5718

Tommy G. ThompsonGovernor

Mark D. Bugher Secretary of Revenue

November 20, 1991

Douglas LaFollette Secretary of State 30 West Mifflin Street, 10th Floor Madison, Wisconsin 53703

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Revisor of Statutes
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Dear Secretary LaFollette:

Enclosed are a Certificate and an Order of the Department of Revenue adopting Clearinghouse Rule 91-79.

These materials are filed with you pursuant to s. 227.20, Stats.

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Sincerel

Mark Ø. Bygher

Secretary of Revenue

MDB:MPW:1c CKLEG/831

Enclosure

cc: Revisor of Statutes