



State of Wisconsin
2017 - 2018 LEGISLATURE

January 2017 Special Session

LRBa0114/1
JK&TKK:kjf

**ASSEMBLY AMENDMENT 3,
TO 2017 ASSEMBLY BILL 6**

March 8, 2017 – Offered by Representative BOWEN.

- 1 At the locations indicated, amend the bill as follows:
- 2 **1.** Page 1, line 7: delete “a recovery” and substitute “recovery”.
- 3 **2.** Page 1, line 8: delete “charter school” and substitute “charter schools”.
- 4 **3.** Page 1, line 9: after “school,” insert “imposing a tax on pharmaceutical
- 5 companies,”.
- 6 **4.** Page 3, line 1: delete “the grant” and substitute “the grants”.
- 7 **5.** Page 3, line 2: after “(2)” insert “(a)”.
- 8 **6.** Page 3, line 7: delete “the grant” and substitute “the grants”.
- 9 **7.** Page 3, line 8: after “(2)” insert “(a)”.
- 10 **8.** Page 3, line 8: after that line insert:
- 11 “**SECTION 3g.** 20.855 (10) (title) of the statutes is created to read:
- 12 20.855 **(10)** REGIONAL RECOVERY CHARTER SCHOOLS.

1 **SECTION 3r.** 20.855 (10) (a) of the statutes is created to read:

2 20.855 (10) (a) *Supplemental funding.* All moneys received from the amounts
3 collected under subch. XIII of ch. 77 to make grants under 2017 Wisconsin Act ...
4 (this act), section 21 (2) (b).”.

5 **9.** Page 3, line 16: after that line insert:

6 “**SECTION 4g.** Chapter 77 (title) of the statutes is amended to read:

7 **CHAPTER 77**

8 **TAXATION OF FOREST CROPLANDS;**

9 **REAL ESTATE TRANSFER FEES;**

10 **SALES AND USE TAXES; COUNTY AND**

11 **SPECIAL DISTRICT SALES AND USE**

12 **TAXES; MANAGED FOREST LAND;**

13 **ECONOMIC DEVELOPMENT SURCHARGE;**

14 **LOCAL FOOD AND BEVERAGE TAX;**

15 **LOCAL RENTAL CAR TAX; PREMIER**

16 **RESORT AREA TAXES; STATE RENTAL**

17 **VEHICLE FEE; DRY CLEANING FEES;**

18 **PHARMACEUTICAL COMPANY TAX**

19 **SECTION 4r.** Subchapter XIII of chapter 77 [precedes 77.997] of the statutes is
20 created to read:

21 **CHAPTER 77**

22 **SUBCHAPTER XIII**

23 **PHARMACEUTICAL COMPANY TAX**

24 **77.997 Definitions.** In this subchapter:

1 (1) “Department” means the department of revenue.

2 (2) “File” means mail or deliver a document that the department prescribes to
3 the department or, if the department prescribes another method of submitting or
4 another destination, use that other method or submit to that other destination.

5 (3) “Gross tax liability” means an entity’s tax liability under ch. 71, without
6 regard to any tax credit.

7 **77.9971 Applicability.** For the privilege of doing business in this state, there
8 is imposed a tax on all pharmaceutical companies. The rate of the tax imposed under
9 this subchapter is a percentage of the gross tax liability of each pharmaceutical
10 company doing business in this state. The department shall determine the rate of
11 the tax imposed under this subchapter so that the total amount collected from all
12 such pharmaceutical companies in each fiscal year is at least \$150,000. The
13 department shall apply the same rate to the gross tax liability of each
14 pharmaceutical company.

15 **77.9972 Interest and penalties.** The interest and penalty provisions under
16 ss. 71.82 (1) (a) and (b) and (2) (a) and (b), 71.83 (1) (a) 1., 2., and 7. and (b) 1., (2) (a)
17 1. to 3m. and (b) 1. to 3., and (3), and 71.85, as they apply to the taxes under ch. 71,
18 apply to the tax under this subchapter.

19 **77.9973 Administration. (1)** An entity’s taxable year for the tax under this
20 subchapter is the same as the entity’s taxable year for the taxes under ch. 71.

21 (2) The tax under this subchapter is due on the date on which the entity’s return
22 under ch. 71 is due without regard to any extension.

23 (3) The department shall levy, enforce, and collect the tax under this
24 subchapter.

1 (4) Sections 71.74 (1) to (3), (6), (7), and (9) to (15), 71.75 (1), (2), (4), (5), and
2 (6) to (10), 71.76, 71.77, 71.78 (1) to (8), 71.80 (1) (a) to (d), (3), (3m), (6), (8) to (12),
3 (14), and (18), 71.87, 71.88, 71.89, 71.90, 71.91, and 71.93, as they apply to the taxes
4 under ch. 71, apply to the tax under this subchapter.

5 (5) Each person subject to a tax under this subsection shall, on or before the
6 due date, including extensions, for filing under ch. 71, file an accurate statement of
7 its gross tax liability. Payments made after the due date under sub. (2) and on or
8 before the due date determined under this subsection are not delinquent, but are
9 subject to interest at the rate of 12 percent per year.

10 (6) Persons who owe amounts under this subchapter shall mail or deliver those
11 amounts to the department or, if the department prescribes another method of
12 submitting or another destination, those persons shall use that other method or
13 submit those amounts to that other destination.

14 **77.9974 Use of revenue.** The department shall credit the tax, interest, and
15 penalties collected under this subchapter to the appropriation account under s.
16 20.855 (10) (a).”.

17 **10.** Page 3, line 19: delete the material beginning with “only one” and ending
18 with “operator” on line 22 and substitute “a total of 4 recovery charter schools, one
19 each to be located in the southeast, southwest, northeast, and northwest regions of
20 the state. The director shall ensure that each recovery charter school authorized
21 under this paragraph operates only high school grades and that the term of the
22 contract for each such school is limited to 4 consecutive school years. The director
23 shall also ensure that the contract for each school authorized under this paragraph
24 requires the operator of that school”.

- 1 **11.** Page 5, line 6: delete “the charter school” and substitute “a charter school”.
- 2 **12.** Page 5, line 12: delete “the charter school” and substitute “a charter
3 school”.
- 4 **13.** Page 5, line 23: delete “the charter school” and substitute “a charter
5 school”.
- 6 **14.** Page 6, line 12: delete “the charter school” and substitute “a charter
7 school”.
- 8 **15.** Page 6, line 19: delete “the charter school” and substitute “a charter
9 school”.
- 10 **16.** Page 6, line 24: delete “the charter school” and substitute “a charter
11 school”.
- 12 **17.** Page 7, line 5: delete “the charter school” and substitute “a charter school”.
- 13 **18.** Page 7, line 12: delete “the recovery charter school” and substitute “a
14 recovery charter school”.
- 15 **19.** Page 8, line 18: delete “the charter school” and substitute “a charter
16 school”.
- 17 **20.** Page 9, line 5: after “FUNDING.” insert “(a)”.
- 18 **21.** Page 9, line 7: delete “a start-up grant of up to \$50,000” and substitute
19 “4 start-up grants of up to \$50,000 each”.
- 20 **22.** Page 9, line 9: delete “a recovery charter school” and substitute “4 regional
21 recovery charter schools”.

