



1999 SENATE BILL 244

September 28, 1999 - Introduced by Senator BAUMGART, cosponsored by Representatives BLACK, REYNOLDS and PLOUFF. Referred to Committee on Agriculture, Environmental Resources and Campaign Finance Reform.

1 **AN ACT to create** 20.855 (4) (d), 25.29 (1) (f) and 73.03 (56) of the statutes;
2 **relating to:** the transfer of a portion of sales and use taxes from the general
3 fund to the conservation fund and making an appropriation.

Analysis by the Legislative Reference Bureau

This bill requires in each fiscal year a transfer from the general fund to the conservation fund of \$50,000,000, or an amount that equals one-eighth of 1% of the the gross sales receipts upon which Wisconsin sales or use taxes are imposed for that fiscal year, whichever is less. Use taxes are sales taxes that are imposed on out-of state purchases made by Wisconsin taxpayers.

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:

4 **SECTION 1.** 20.855 (4) (d) of the statutes is created to read:
5 20.855 (4) (d) *Transfer to the conservation fund; sales and use tax formula.* A
6 sum sufficient equal to the amount determined under s. 25.29 (1) (f) to be paid to the
7 conservation fund on September 1 annually.

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1 **SECTION 2.** 25.29 (1) (f) of the statutes is created to read:

2 25.29 (1) (f) For fiscal year 2001-02 and for each fiscal year thereafter, an
3 amount that is equal to \$50,000,000 or equal to the sum of the following, whichever
4 is less:

5 1. An amount equal to one-eighth of 1% of all of the gross receipts upon which
6 sales taxes are imposed under s. 77.52.

7 2. An amount equal to one-eighth of 1% of all of the sales prices upon which
8 use taxes are imposed under s. 77.53.

9 **SECTION 3.** 73.03 (56) of the statutes is created to read:

10 73.03 (56) By September 1, 2001, and by September 1 of each year thereafter,
11 certify to the department of administration the amount of all of the gross receipts
12 upon which sales taxes are imposed under s. 77.52 and the amount of all of the sales
13 prices upon which use taxes are imposed under s. 77.53 for the previous fiscal year.

14 **SECTION 4. Nonstatutory provisions.**

15 (1) BUDGET REQUEST. Notwithstanding section 16.42 (1) of the statutes, the
16 department of natural resources shall submit, as part of its fiscal biennial budget
17 request for the 2001-03 fiscal biennium, a proposal for the appropriation of funds
18 related to the moneys that are derived from the amounts that are paid into the
19 conservation fund under section 20.855 (4) (d) of the statutes, as created by this act.

20 (2) ADVISORY COMMITTEE. The department of natural resources shall appoint an
21 advisory committee to assist the department of natural resources in its preparation
22 of its budget request under subsection (1).

23 **SECTION 5. Effective dates.** This act takes effect on the day after publication,
24 except as follows:

