
1999 DRAFTING REQUEST

Bill

Received: **01/22/99**

Received By: **jkreye**

Wanted: **As time permits**

Identical to LRB:

For: **Spencer Black (608) 266-7521**

By/Representing:

This file may be shown to any legislator: **NO**

Drafter: **jkreye**

May Contact:

Alt. Drafters:

Subject: **Tax - sales**

Extra Copies:

Pre Topic:

No specific pre topic given

Topic:

Sales tax exemption for non-prescription drugs.

Instructions:

See Attached

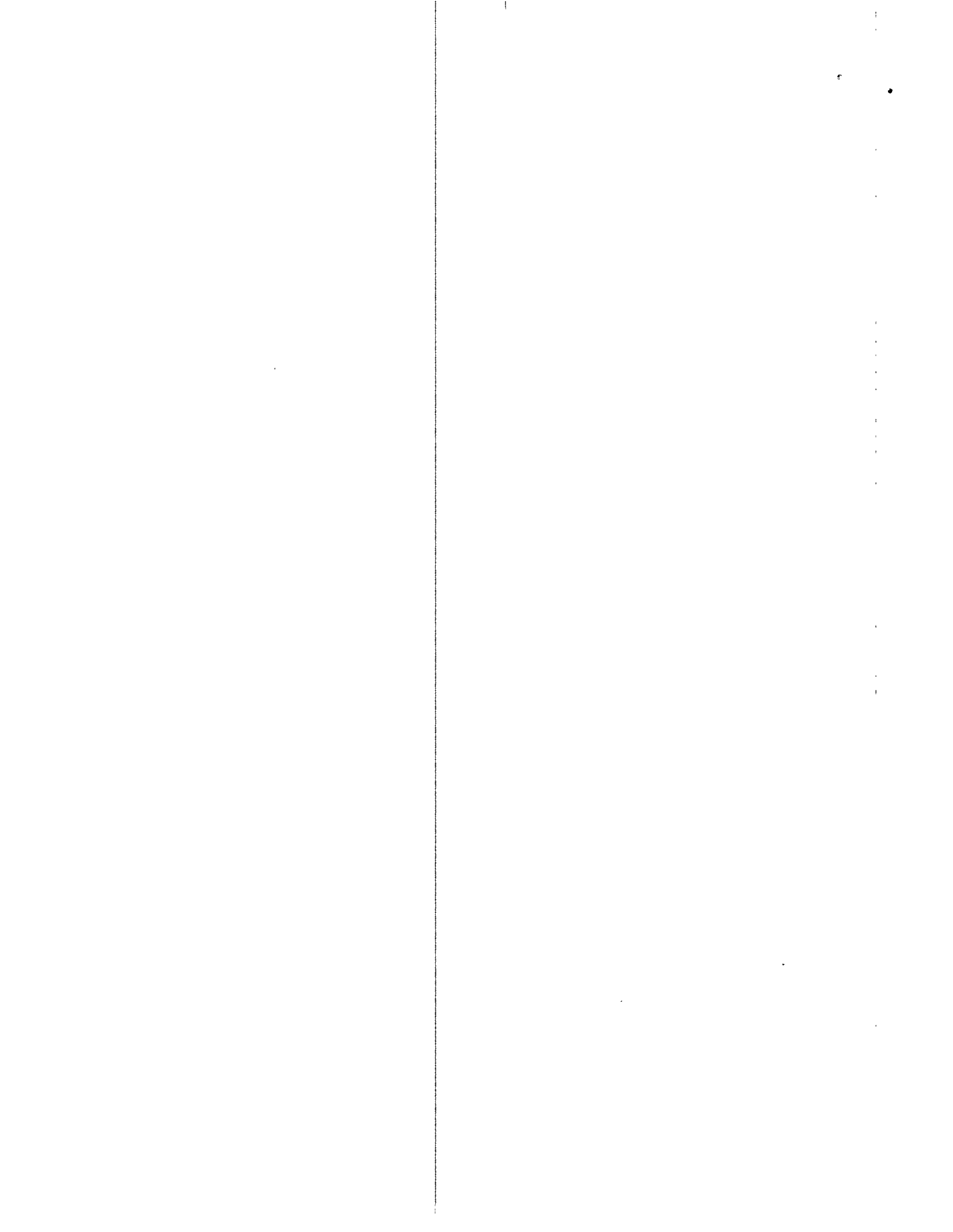
Drafting History:

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
/1	jkreye 01/25/99	gilfokm 02/6/99	jfrantze 02/8/99	_____	lrb_docadmin 02/8/99	lrb_docadminS&L 02/11/99	Tax

FE Sent For:

3/29/99

<END>



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1?	jkreye	1-26-99 KMG	2/8	2/8 JK			

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<END>

Spencer Black

non-prescription drugs

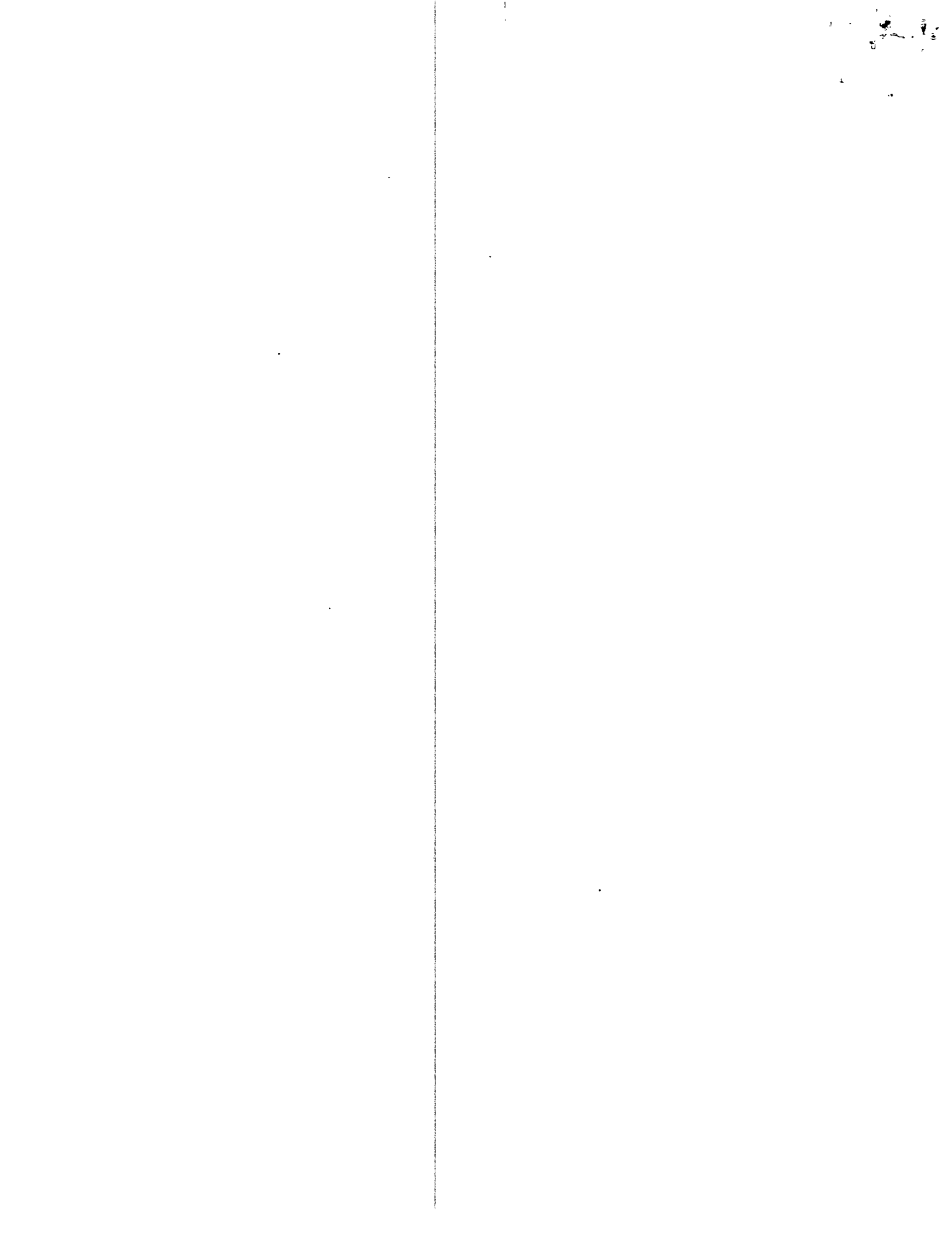
— sales tax
exemptions

may have been drafted in the
past

Q = anything more specific?

A = doesn't think necessary

but if have problem defining,
call





State of Wisconsin
1999 - 2000 LEGISLATURE

LRB-1959/1

JK.:....

can redraft
mshar

gen

1 AN ACT ...; relating to: a sales and use tax exemption for nonprescription drugs.

Analysis by the Legislative Reference Bureau

This bill creates a sales tax and use tax exemption for nonprescription drugs.

This bill will be referred to the joint survey committee on tax exemptions for a detailed analysis, which will be printed as an appendix to this bill.

For further information see the **state and local** 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:

2 SECTION 1. 77.54 (14v) of the statutes is created to read:

3 77.54 (14v) The gross receipts from the sale of and the storage, use or other

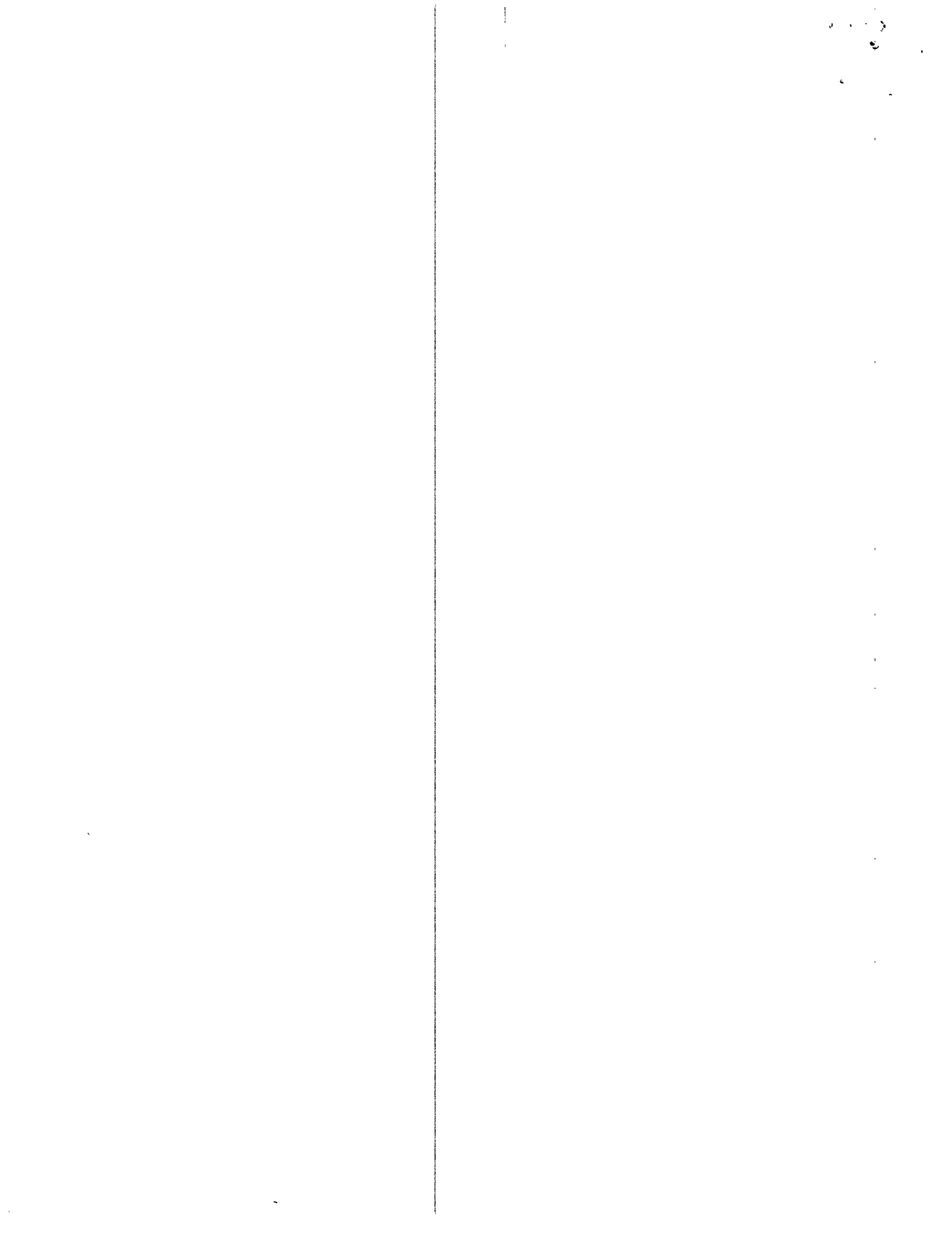
4 consumption of ~~nonprescription drugs. In this subsection, "nonprescription drugs"~~

5 ~~means any~~ nonnarcotic drugs which may be sold without a prescription and which

6 are prepackaged for use by consumers and labeled in accordance with the

7 requirements of state and federal law.

8 SECTION 2. Effective date.



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**SUBMITTAL
FORM**

**LEGISLATIVE REFERENCE BUREAU
Legal Section Telephone: 266-3561
5th Floor, 100 N. Hamilton Street**

The attached draft is submitted for your inspection. Please check each part carefully, proofread each word, and sign on the appropriate line(s) below.

Date: 2/8/99

To: Representative Black

Relating to LRB drafting number: LRB-1959

Topic

Sales tax exemption for non-prescription drugs.

Subject(s)

Tax - sales

1. **JACKET** the draft for introduction *SR*

in the **Senate** ____ or the **Assembly** ____ (check only one). Only the requester under whose name the drafting request is entered in the LRB's drafting records may authorize the draft to be submitted. Please allow one day for the preparation of the required copies.

2. **REDRAFT.** See the changes indicated or attached _____.

A revised draft will be submitted for your approval with changes incorporated.

3. Obtain **FISCAL ESTIMATE NOW**, prior to introduction _____.

If the analysis indicates that a fiscal estimate is required because the proposal makes an appropriation or increases or decreases existing appropriations or state or general local government fiscal liability or revenues, you have the option to request the fiscal estimate prior to introduction. If you choose to introduce the proposal without the fiscal estimate, the fiscal estimate will be requested automatically upon introduction. It takes about 10 days to obtain a fiscal estimate. Requesting the fiscal estimate prior to introduction retains your flexibility for possible redrafting of the proposal.

If you have any questions regarding the above procedures, please call 266-3561. If you have any questions relating to the attached draft, please feel free to call me.

Joseph T. Kreye, Legislative Attorney
Telephone: (608) 266-2263

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State of Wisconsin

LEGISLATIVE REFERENCE BUREAU

100 NORTH HAMILTON STREET
P. O. BOX 2037
MADISON, WI 53701-2037

LEGAL SECTION
REFERENCE SECTION.
FAX

(608) 266-3561
(608) 266-0341
(608) 266-5648

STEPHEN R. MILLER
CHIEF

LRB
[Handwritten signature]

April 22, 1999

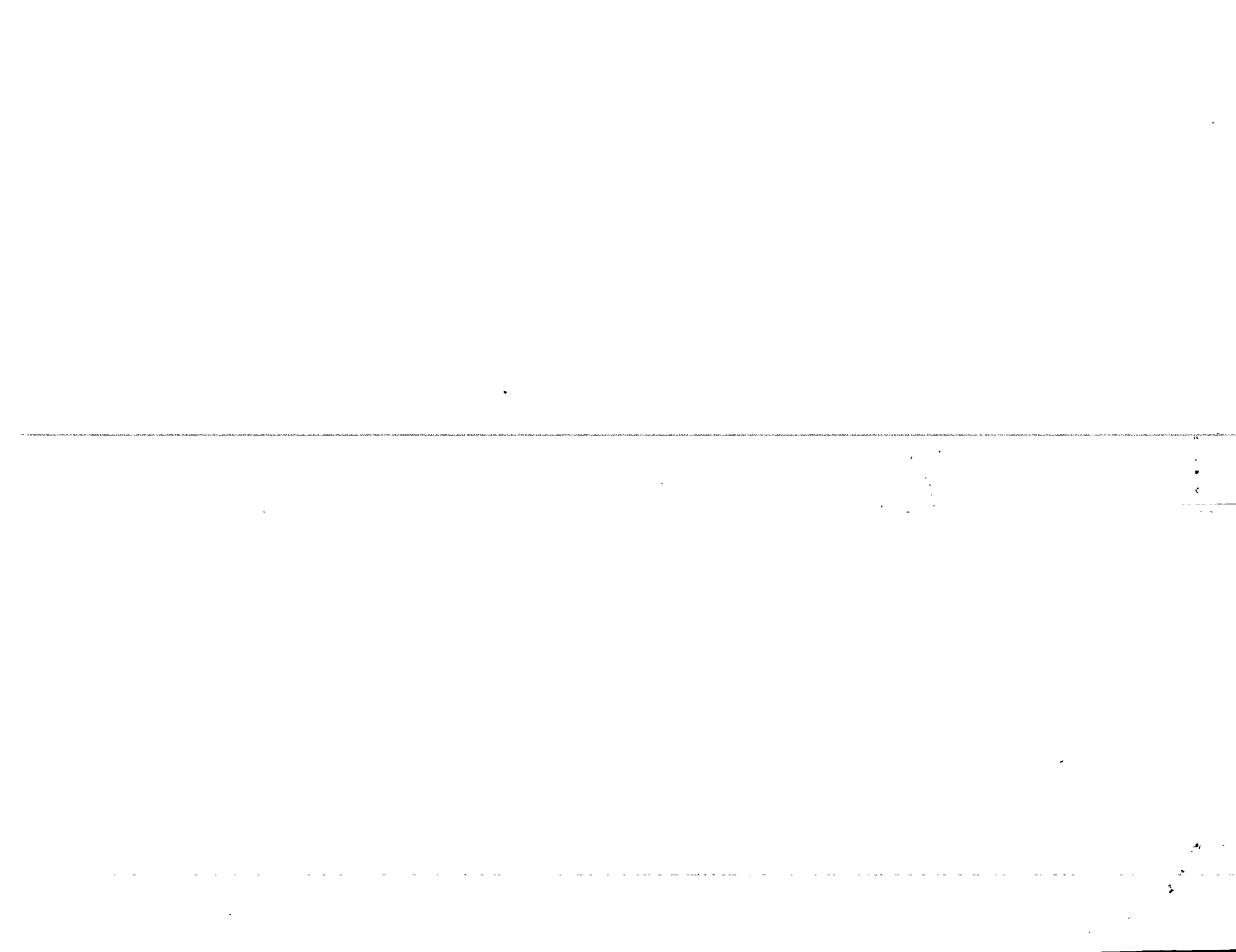
MEMORANDUM

To: Representative Black

From: Joseph T. Kreye, Legislative Attorney, (608) 266-2263

Subject: Technical Memorandum to **1999 AB 261** (LRB 99-1959/1)

We received the attached technical memorandum relating to your bill. This copy is for your information and your file. If you wish to discuss this memorandum or the necessity of revising your bill or preparing an amendment, please contact me.



MEMORANDUM

April 19, 1999

TO: Joseph Kreye
Legislative Reference Bureau

FROM: Yeang-Eng Braun *YEB*
Department of Revenue

SUBJECT: Technical Memorandum on - Technical Memorandum on Assembly Bill 261,
Relating to a Sales and Use Tax Exemption for Nonprescription Drugs.

The proposed legislation makes no provision for the funding of the costs involved in administering the activities required. If the author wishes to provide funding, appropriation language needs to be developed and costs allocated in the following manner:

	<u>Chapter 20</u>	<u>Amount</u>	<u>FTE Positions</u>
One-time Cost	20.566 (1)(a)	\$54,100	

If you have any questions regarding this technical memorandum, please contact Pat Lashore at 266-3347.

YEB:JTS:dls
t:\fsn99-00\js\ab261.tec

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