

1999 DRAFTING REQUEST

Bill

Received: 01/25/99

Received By: **shoveme**

Wanted: **Soon**

Identical to LRB:

For: **Dean Kaufert (608) 266-5719**

By/Representing: **Misha**

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

Drafter: **shoveme**

May Contact:

Alt. Drafters: **jkreye**

Subject: **Tax - sales**

Extra Copies:

Topic:

Sales tax exemption on telecommunications services

Instructions:

Same as 1999 AB 13, LRB -0358. Create sales tax exemption for certain telecommunications devices that allow the user to communicate directly with a hospital.

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>
/?	shoveme 01/25/99	gilfokm 01/25/99		_____			S&L Tax
/1			lpaasch 01/26/99	_____	lrb_docadmin 01/26/99	lrb_docadmin 01/26/99	

FE Sent For:

<END>

05-13-99
1/1

requested by Kris in Kaufert's office

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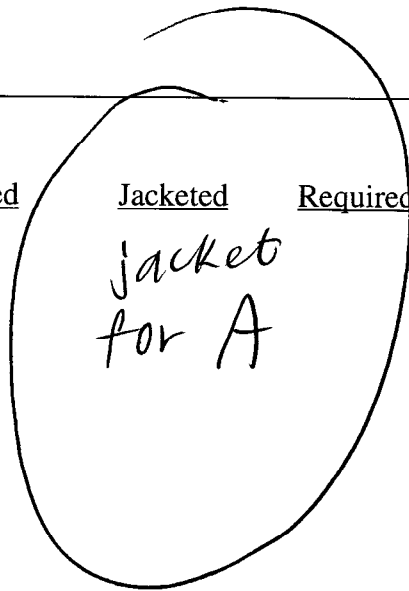
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1 MES 1/25

FE Sent For:

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-1998/1
LRB 0358/1
MES/kmg: [initials] 8JK

1999 ~~ASSEMBLY~~ BILL 113

RMMR

SOON

January 14, 1999 - Introduced by Representatives SCHNEIDER, J. LEHMAN, LASSA, BYBA and HUBER. Referred to Joint committee on Information Policy.

[Handwritten signature]

1 AN ACT to amend 77.52 (2) (a) 5. of the statutes; relating to: exempting certain
2 telecommunications services from the sales tax.

Analysis by the Legislative Reference Bureau

This bill creates a sales tax exemption for telecommunications services that allow persons who have transmitters to communicate with a hospital when they need medical attention.

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:

3 SECTION 1. 77.52 (2) (a) 5. of the statutes is amended to read:
4 77.52 (2) (a) 5. The sale of telecommunications services that either originate
5 or terminate in this state; except services that are obtained by means of a toll-free
6 number, that originate outside this state and that terminate in this state, and except,
7 with regard to services that originate in this state, services that allow persons who

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ASSEMBLY BILL 13**SECTION 1**

1 have transmitters to communicate with a hospital when they need medical
2 attention; and are charged to a service address in this state, regardless of the location
3 where that charge is billed or paid, and the sale of the rights to purchase
4 telecommunications services, including purchasing reauthorization numbers, by
5 paying in advance and by using an access number and authorization code.

6 **SECTION 2. Effective date.**

7 (1) This act takes effect on the first day of the 2nd month beginning after
8 publication.

9 (END)

Barman, Mike

From: Barman, Mike
Sent: Friday, April 16, 1999 1:47 PM
To: Newhouse, Chris
Subject: LRB 99-1998/1 (per your request)



99-1998/1

Mike Barman

Mike Barman - Program Asst. (PH. 608-266-3561)
(E-Mail: mike.barman@legis.state.wi.us) (FAX: 608-264-6948)

State of Wisconsin
Legislative Reference Bureau - Legal Section - Front Office
100 N. Hamilton Street - 5th Floor
Madison, WI 53703



State of Wisconsin

LEGISLATIVE REFERENCE BUREAU

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MADISON, WI 53701-2037

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REFERENCE SECTION (608) 266-0341
FAX (608) 266-5648

STEPHEN R. MILLER
CHIEF

May 20, 1999

LRB
/

MEMORANDUM

To: Representative Kaufert

From: Marc E. Shovers, Sr. Legislative Attorney, (608) 266-0129
Joseph T. Kreye, Legislative Attorney, (608) 266-2263

Subject: Technical Memorandum to **1999 AB 353** (LRB 99-1998/1)

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.

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MEMORANDUM

May 19, 1999

TO: Marc Shovers
Legislative Reference Bureau

FROM: Yeang-Eng Braun ^{YEB}
Department of Revenue

SUBJECT: Technical Memorandum on LRB 1998/1 - Sales Tax Exemption for Personal
Emergency Response Systems

The Department would find beneficial a more detailed definition of the services being exempted. Two specific areas are of concern.

First, the bill is limited to Personal Emergency Response Systems (PERS) that communicate with hospitals. As a result, PERS that are used to communicate with other entities such as clinics, emergency medical services and home health care providers would not be eligible for the exemption. With this limitation, the Department would find it difficult to identify which PERS are eligible for the exemption.

Second, it is not clear whether the exemption would be limited to PERS that transmit communication signals directly to a hospital, or whether the exemption would also apply to PERS that transmit signals to a telephone, which in turn automatically alerts a hospital. If the exemption applies to PERS that communicate with hospitals in part via telephone, then the bill would also exempt from the sales tax any charges for telecommunications services for telephone calls placed by PERS devices. It would be difficult for the Department to identify which telephone calls were placed by PERS devices.

If you have questions regarding this technical memorandum, please contact John Stott at 266-9706.

YEB:JTS:dls
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