LRBa1126

1999 DRAFTING REQUEST

Assembly Amendment (AA-AB572)

Received: **01/05/2000**

Wanted: **Soon**

For: **Christine Sinicki (608) 266-8588**

This file may be shown to any legislator: NO

May Contact:

Subject: **Tax - sales**

Received By: **jkreye**

Identical to LRB:

By/Representing: **Jan**

Drafter: **jkreye**

Alt. Drafters:

Extra Copies:

Pre Topic:

No specific pre topic given

Topic:

gross receipts not to include tip or gratuity added to sale of meals, food and beverages

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Instructions:

See Attached

Drafting History:

Vers.	Drafted	Reviewed	Typed	Proofed	Submitted	Jacketed	Resuired
/1	jkreye	csicilia	martykr	_____	lrb-docadmin	lrb-docadmin	
	0 1/05/2000	0 1/06/2000	0 1/06/2000	_____	0 1/06/2000	0 1/06/2000	

FE Sent For:

<END>

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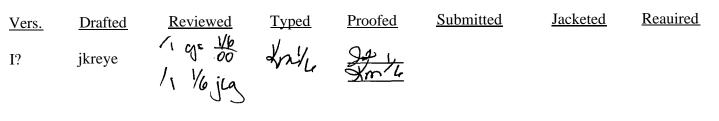**Pre Topic:**

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I?	jkreye	/\ cje 1/6 00 /\ 1/6 jcg	krn 1/6	Xm 1/6			

FE Sent For:

<center>**<END>**</center>

Wed - 8:41 am — Jan from Rep Sinicki's

AB 572 (LRB - 3296/3)

intent is to apply only to sales of

meals, foods and beverages

— apply also to county and district taxes

Mike Himmendael at DOR had suggestion
(7 - 5022)

Spoke to Mike at DOR

(amend 77.51(4)(a) 2. to add "except

as provided in ...
of sales price

2 amend def. of gross receipts/so doesn't
include tips from sale of meals,
food or beverages

ASSEMBLY AMENDMENT,

TO 1999 ASSEMBLY BILL 572

1   At the locations indicated, amend the bill as follows:

2   **1.** Page 2, line 1: before that line insert:

3   **"SECTION 1.** 77.51 (4) (a) 2. of the statutes is amended to read:

4   77.51 (4) (a) 2. The cost of the materials used, labor or service cost, interest

5   paid, losses or any other expense, except as provided in par. (b) 2 m;".

(6)   **2.** Page 1, line 1: delete "Section 1" and substitute "Section 1m".

7   3. Page 1, line 2: delete the material beginning with "tangible" and ending

8   with "property" on line 3 and substitute "meals, food or beverages".

9   **4.** Page 1, line 6: delete "For taxes imposed under subch. V" and substitute

10   "Except as provided in par. (b) 2m".

11   **5.** Page 1, line 10: before that line insert:

12   **"SECTION 2m.** 77.51 (15) (a) 2. of the statutes is amended to read:

1   77.51 (15) (a) 2. The cost of the materials used, labor or service cost, losses or

2   any other expenses, except as nrovided in nar. (b) 2m;".

3   **6.** Page 8, line 11: delete the material beginning with "tangible" and ending

4   with "property" on line 12 and substitute "meals, food or beverages".

5   **7.** Page 8, line 15: delete "For taxes imposed under subch. V" and substitute

6   "Except as provided in par. (b) 2m".

7   8 . Page 3, line 1: after "service" insert ", as described under s. 77.51 (4) (b) 2m.

8   and (5) (b) 2m.,".

9   **(END)**