

**ASSEMBLY AMENDMENT 2,
TO 1999 ASSEMBLY BILL 572**

March 28, 2000 – Offered by JOINT COMMITTEE ON FINANCE.

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) 2m.;”.

6 **2.** Page 2, line 1: delete “**SECTION 1**” and substitute “**SECTION 1m**”.

7 **3.** Page 2, line 2: delete lines 2 to 4 and substitute:

8 “77.51 **(4)** (b) 2m. Any fee, service charge, labor charge or other addition to the
9 price that is charged to a customer by a retailer for the sale of meals, food, food
10 products or beverages that represents or is in lieu of a tip or gratuity, if the fee, charge
11 or other addition is separately listed on the receipt that the retailer gives to the
12 customer.”.

1 **4.** Page 2, line 6: delete “For taxes imposed under subch. V” and substitute
2 “Except as provided in par. (b) 2m.”.

3 **5.** Page 2, line 10: before that line insert:

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

5 77.51 **(15)** (a) 2. The cost of the materials used, labor or service cost, losses or
6 any other expenses, except as provided in par. (b) 2m.”.

7 **6.** Page 2, line 11: delete lines 11 to 13 and substitute:

8 “77.51 **(15)** (b) 2m. Any fee, service charge, labor charge or other addition to the
9 price that is charged to a customer by a retailer for the sale of meals, food, food
10 products or beverages that represents or is in lieu of a tip or gratuity, if the fee, charge
11 or other addition is separately listed on the receipt that the retailer gives to the
12 customer.”.

13 **7.** Page 2, line 15: delete “For taxes imposed under subch. V” and substitute
14 “Except as provided in par. (b) 2m.”.

15 **8.** Page 2, line 19: delete the material beginning with that line and ending with
16 page 3, line 3.

17 **9.** Page 3, line 3: after that line insert:

18 “**SECTION 5m.** 77.982 (2) of the statutes is amended to read:

19 77.982 **(2)** Sections 77.51 (4) (a), (b) 1., 2., 2m. and 4., (c) 1. to 3. and (d), (14)
20 (a) to (f), (j) and (k) and (14g), 77.52 (3), (6), (13), (14), (18) and (19), 77.58 (1) to (5)
21 and (7), 77.59, 77.60, 77.61 (2), (5), (8), (9) and (12) to (14) and 77.62, as they apply
22 to the taxes under subch. III, apply to the tax under this subchapter. Sections 77.72

1 (1) and 77.73, as they apply to the taxes under subch. V, apply to the tax under this
2 subchapter.”.

3 (END)