

1999 DRAFTING REQUEST

Bill

Received: **03/11/1999**

Received By: **jkreye**

Wanted: **As time permits**

Identical to LRB:

For: **Larry Balow (608) 266-9172**

By/Representing: **Rob**

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 and use tax exemption for clothing and shoes

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 03/29/1999	gilfokm 0312911999	martykr 04/06/1999	_____	lrb_docadmin 04/06/1999	lrb_docadminS&L 12/15/1999	T a x

FE Sent For **12/07/1999.**

Handwritten note: "1/1"

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FE Sent For:

<END>

LEGISLATIVE REFERENCE BUREAU

Legal Section, 5th Floor, 700 N. Hamilton St.

(608) 266-3561

BILL REQUEST FORM

2484

Use of this form is optional. It is often helpful to talk directly with the LRB attorney who will draft the bill. Use this form only for **BILL** drafts. Attach more pages if necessary.

Date of request: 3/11/99	Legislator or agency requesting this draft: Rep. Balow
Name/phone number of person submitting request: Rob Suls 266-9172	
Persons to contact for questions about this draft (names and phone numbers please): Rep. Balow or Rob Suls 266-9172	
Describe the problem, including any helpful examples. How do you want to solve the problem? Many working families have difficulty providing their children with clothes and shoes for the new school year or for the holidays. Exempting purchases of \$100 or less for clothes and shoes will help to limit some of the cost burden on families providing for their children.	
If you know of any statute sections that might be affected, please list them or provide a marked (not re-typed) copy.	

Please attach a copy of any correspondence or material that may help us. You may also attach a marked (not re-typed) copy of any LRB draft, or provide its number (e.g., 1997 LRB-2345/I or 1995 AB-67):

Requests are confidential unless stated otherwise.

May we tell others that we are working on this for you? YES NO

If yes, anyone who asks? YES NO

Any legislator? YES NO ONLY the following persons:

Do you consider this urgent? YES NO If yes, please indicate why:

Is this request of higher priority than other pending request(s) you have made?

3 YES * NO If yes, please sign your name here:



JK: King
RMD

1 **AN ACT ...; relating to:** creating a sales and use tax exemption for clothing and
2 shoes.

Analysis by the Legislative Reference Bureau

This bill creates a sales and use tax exemption for clothing and shoes that cost \$100 or less, per item, at retail.

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.** 77.54 (44) of the statutes is created to read:

4 77.54 (44) The gross receipts from the sale of and the storage, use or other
5 consumption of clothing or shoes that cost \$100 or less, per item, at retail.

6 **SECTION 2. Effective date.**

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

9 (END)

**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: 4/6/99

To: Representative Balow

Relating to LRB drafting number: Lb-2484

Topic

sales and use tax exemption for clothing and shoes

Subject(s)

Tax - sales

1. **JACKET** the draft for introduction LRB tygy
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 LRB 2484 (already requested)
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 266-356 1. 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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