

1999 DRAFTING REQUEST

Bill

Received: 12/06/1999

Received By: j kreya

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: jkreya

May Contact:

Alt. Drafters:

Subject: Tax - property

Extra Copies:

Pre Topic:

No specific pre topic given

Topic:

amend section 70.11 (39) so that ATMs are not exempt from property taxes

Instructions:

See 99 Act 9, SECTION 1653b

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	jkreya 12/07/1999	chanaman 12/07/1999	martykr 12/07/1999	_____	lrb_docadmin 12/07/1999	lrb_docadminS&L 12/13/1999	

FE Sent For:

<END>

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1?	jkreye	cmk h	km 12/7	mic 12 km 7			
FE Sent For:		12/7		<END>			

Kreye, Joseph

From: Grant, Peter
Sent: Thursday, December 02, 1999 12:01 PM
To: Kreye, Joseph
Subject: Drafting request

Joe -

Spencer Black called. He'd like a bill draft that would do what SECTION 1653b of the budget would have done if it hadn't been vetoed; i.e., he wants **ATMs** not to be treated as computers for purposes of exemption from the property tax.

Peter



JK:.....
cmj
RMR

in 12-7-99

gls

WPO
please
fix
topic
line
on
request
sheet

1 **AN ACT** ...; **relating to:** the personal property tax exemption for computers.

Analysis by the Legislative Reference Bureau

Under current law, computers are exempt from the property tax on the personal property of a business. The personal property tax exemption for computers also applies to certain equipment related to computers, such as monitors, disk drives and printers. The personal property tax exemption for computers, however, does not apply to other types of equipment, such as fax machines, copiers, equipment with embedded computerized components or telephone systems.

Under this bill, the personal property tax exemption for computers does not apply to automatic teller machines.

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.** 70.11 (39) of the statutes is amended to read:

3 70.11 (39) **COMPUTERS.** If the owner of the property fulfills the requirements
4 under s. 70.35, mainframe computers, minicomputers, personal computers,
5 networked personal computers, servers, terminals, monitors, disk drives, electronic
6 peripheral equipment, tape drives, printers, basic operational programs, systems

1 software, prewritten software and custom software. The exemption under this
2 subsection does not apply to automatic teller machines, fax machines, copiers,
3 equipment with embedded computerized components or telephone systems,
4 including equipment that is used to provide telecommunications services, as defined
5 in s. 76.80 (3).

6 SECTION 2. **Initial applicability.**

7 (1) This act first applies to the property tax assessments as of January 1, 2000.

8 (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: 12/07/1 999

To: Representative Black

Relating to LRB drafting number: LRB-4025

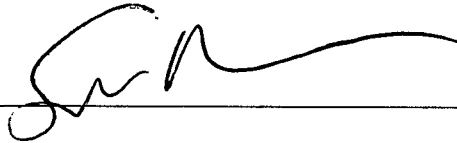
Topic

amend section 70.11 (39) so that ATMs are not exempt from property taxes

Subject(s)

Tax - property

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



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 266-356 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