

**1999 DRAFTING REQUEST****Assembly Amendment (AA-AB735)**Received: **02/22/2000**Received By: **jkreye**Wanted: **Today**

Identical to LRB:

For: **Jeffrey Plale (608) 266-0610**By/Representing: **susie**

This file may be shown to any legislator: NO

Drafter: **jkreye**

May Contact:

**Alt. Drafters:**Subject: **Tax - corp. inc. and fran.**

Extra Copies:

---

**Pre Topic:**

No specific pre topic given

---

**Topic:**

Single sales factor: telephony companies

---

**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>Reaired</u>
/1	jkreye 02/22/2000	gilfokm 02/22/2000	jfrantze 02/22/2000	_____	lrb-docadmin 02/22/2000	lrb-docadmin 02/22/2000	

FE Sent For:

&lt;END&gt;

1999 DRAFTING REQUEST

Assembly Amendment (AA-AB735)

Received: 02/22/2000

Received By: jkreye

Wanted: Today

Identical to LRB:

For: Jeffrey Plale (608) 266-0610

By/Representing: susie

This file may be shown to any legislator: NO

Drafter: j kreye

May Contact:

Alt. Drafters:

Subject: Tax - corp. inc. and fran.

Extra Copies:

Pre Topic:

No specific pre topic given

Topic:

Single sales factor: telephony companies

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>Reauired</u>
/1	jkreye	1-2-22-2000 King	Jaboo	To Self 2/22			

FE Sent For:

<END>



**ASSEMBLY AMENDMENT,  
TO 1999 ASSEMBLY BILL 735**

m 2-27-2000

NOW

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

2 ✓ 1. Page 4, line 23: after "this service" insert ", except that, for a telephone  
3 company, if the income-producing activity is performed both in and outside this state  
4 the sales shall be attributed to this state only if the greater proportion of the cost of  
5 performance occurred within this state".

6 ✓ 2. Page 8, line 20: after "this service" insert ", except that, for a telephone  
7 company if the income-producing activity is performed both in and outside this state  
8 the sales shall be attributed to this state only if the greater proportion of the cost of  
9 performance occurred within this state".

10 (END)

1404 Eighteenth Avenue  
South Milwaukee, WI 53172  
(414) 764-5292

**Jeff**  
**Plale**  
State Representative

2/22/00

Joe,

Rep. Plale would like an amendment drafted using the highlighted portion for AB735. Tomorrow is the hearing so it's needed as soon as possible.

Thank you,

Susie Schooff



LRB

AB735

*John Spalding*

**PROPOSED TELECOM LANGUAGE**

TO MAKE WISCONSIN'S 100% SALES FACTOR  
IDENTICAL TO THE ILLINOIS' 100% SALES FACTOR

71.04(7)(d) and 71.25(9)(d) of the Wisconsin statutes are amended to read:

“Sales, other than sales of tangible personal property, are in this state if the income-producing activity is performed in this state. If the income-producing activity is performed both in and outside this state the sales shall be divided between those states having jurisdiction to tax such business in proportion to the direct costs of performance incurred in each such state in rendering this service. **FOR TELEPHONE COMPANIES, IF THE INCOME PRODUCING ACTIVITY IS PERFORMED PARTLY WITHIN AND PARTLY WITHOUT THIS STATE, RECEIPTS SHALL BE ASSIGNED TO THIS STATE ONLY IF A GREATER PROPORTION OF THE COST OF PERFORMANCE OCCURRED WITHIN THIS STATE.** Services performed in states which do not have jurisdiction to tax the business shall be deemed to have been performed in the state to which compensation is allocated by ~~sub: s~~ 71.04 (6), 1997 stats.”

*252-9338*

*6-7-746*

*Parlor*