## 1999 DRAFTING REQUEST

## Assembly Amendment (AA-AB735)

Received: <b>02/22/2000</b>					Received By: jkreye			
Wanted: <b>Today</b>					Identical to LRB:			
For: <b>Jeffrey Plale (608) 266-0610</b>					By/Representing: susie			
This file may be shown to any legislator: NO					Drafter: <b>jkreye</b>			
May Contact:					Alt. Drafters:			
Subject: Tax - corp. inc. and fran.					Extra Copies:			
Pre To	pic:							
No specific pre topic given								
Topic:								
Single sales factor: telephony companies								
Instructions:								
See Attached								
Draftin	g History:							
Vers.	<u>Drafted</u>	Reviewed	Typed	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	Reauired	
/1	jkreye <b>02/22/2000</b>	gilfokm <b>02/22/2000</b>	jfrantze <b>02/22/20</b> 0	00	lrb-docadmin 02/22/2000	lrb-docadm <b>02/22/2000</b>		
FE Sent	For:			<end></end>				

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/1 jkreye $1-2-22-2000$ Josha $\frac{1}{2}$ $\frac{3}{2}$							
FE Sent For: <end></end>							



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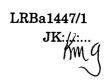
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### State of Misconsin 1999 - 2000 LEGISLATURE



# ASSEMBLY AMENDMENT, TO 1999 ASSEMBLY BILL 735

m 2-22-2000 M 2-22-2000

At the locations indicated, amend the bill as follows:

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

10 (END)





2/22/00

Soe,

Rep. Plale would like an

amendment drafted using

the highlighted portion for

AB735. Tomorrow is

the hearing soit's needed

as soon as possible.

Thank you,

Susie Schoof

LRB AB735

Or Spelling

#### 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 Question 1