

1999 DRAFTING REQUEST

Bill

Received: 02/21/2000

Received By: jkreye

Wanted: Soon

Identical to LRB: 99-4478

For: Tim Hoven (608) 267-2369

By/Representing: mike welsch

This file may be shown to any legislator: NO

Drafter: jkreye

May Contact:

Alt. Drafters:

Subject: Tax - property

Extra Copies:

Pre Topic:

No specific pre topic given

Topic:

References to NAICS for property tax assessments

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>
/?	jkreye 02121/2000	ygeller 02/21/2000		_____			S&L Tax
/1	lrb_docadmin 03/07/2000	ygeller 03/07/2000	jfrantze 02/21/2000	_____	lrb-docadmin 02/21/2000	lrb_docadmin 02/23/2000	S&L T a x
/2			kfollet 03/07/2000	_____	lrb-docadmin 03/07/2000	lrb-docadmin 03/07/2000	

FE Sent For: (02/23/2000) ("1") (03-09-00) ("2")

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/1		<i>1/2 3/7 jg</i> ygeller	jfrantze 02/21/2000	_____	lrb-docadmin 02/21/2000	lrb-docadmin 02/23/2000	
			<i>KJF</i> 3/7	<i>KJF/hmh</i> 3/7			

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1/?	jkreye	1/21 jg	2/21	To Self 2/21	-		

FE Sent For:

<END>

LEGISLATIVE REFERENCE BUREAU

Legal Section, 5th Floor, 100 N. Hamilton St.
(608) 266-3667

BILL REQUEST FORM

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: 8 FEB 2000	Legislator or agency requesting this draft: REP. HOVEN
Name/phone number of person submitting request: REP. HOVEN 202 7-2369	
Persons to contact for questions about this draft (names and phone numbers please): Mike Welsh 7-2370	
Describe the problem, including any helpful examples. How do you want to solve the problem? COULD YOU DRAFT THIS UNDER A DIFFERENT LRB & SEND IT OVER WITH STRIPES.	
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-2345/1 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:

WANT TO INTRODUCE

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

YES NO If yes, please sign your name here:

1999 BILL

1 **AN ACT** to amend 70.111 (22), 70.995 (1) (d) and 70.995 (2) (intro.); and **to repeal**
2 **and recreate 70.995 (2)** (a) to (w) of the statutes; **relating to:** references to the
3 North American Industry Classification System related to the assessment of
4 manufacturing property and the property tax exemption for rented personal
5 property.

Analysis by the Legislative Reference Bureau

Under current law, the state conducts the property tax assessment of manufacturing property. Property is considered manufacturing property, generally, if the property owner's business is classified as a manufacturing activity in the 1987 edition of the Standard Industrial Classification Manual. Also, under current law, rented personal property is exempt from property taxes if the property is owned by a general rental center, as defined by the Standard Industrial Classification Manual. In 1997, the U.S. office of management and budget published the North American Industry Classification System which supersedes the 1987 Standard Industrial Classification Manual.

Under this bill, references to the Standard Industrial Classification Manual, as they relate to the property tax assessment of manufacturing property and rented personal property, are replaced with references to the North American Industry Classification System.

Under current law, personal property that is owned by a hardware store and rented for temporary use is not exempt from the personal property tax. This bill

BILL

extends the personal property tax exemption for rented personal property to personal property that is owned by a hardware store and rented for temporary use. Under the bill, computer equipment that is rented for temporary use is not exempt from the personal property tax.

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:

1 **SECTION 1.** 70.111 (22) of the statutes is amended to read:

2 **70.111 (22) RENTED PERSONAL PROPERTY.** Personal property held for rental and
3 rented without an operator for periods of one month or less to multiple users for their
4 temporary use, if the property owner is classified
5 in industry number 53231 of the 1997 North American Industry Classification
6 System Manual published by the U.S. office of management and budget and the
7 property owner is not a subsidiary or affiliate of any other enterprise which is
8 engaged in any business other than personal property rental, or if the property owner
9 is classified in group number 735, industry number 7359 of the 1987 standard
10 industrial classification manual published by the U.S. office of management and
11 budget ~~and if the, Personal property is equipment, including exempt under this~~
12 subsection includes construction equipment but does not ~~including~~ include
13 automotive and computer-related equipment, television sets, video recorders and
14 players, cameras, photographic equipment, audiovisual equipment, photocopying
15 equipment, sound equipment, public address systems and video tapes; party
16 supplies; appliances; tools; dishes; silverware; tables; or banquet accessories.

17 **SECTION 2.** 70.995 (1) (d) of the statutes is amended to read:

BILL

1 70.995 (1) (d) Except for the activities under sub. (2), activities not classified
2 as manufacturing in the ~~standard industrial classification manual, 1987 edition~~
3 North American Industry Classification System, 1997, published by the U.S. office
4 of management and budget are not manufacturing for this section.

5 **SECTION 3.** 70.995 (2) (intro.) of the statutes is amended to read:

6 70.995 (2) **FURTHER CLASSIFICATION.** (intro.) In addition to the criteria set forth
7 in sub. (1), 'property shall be deemed prima facie manufacturing property and eligible
8 for assessment under this section if it is included in one of the following ~~major group~~
9 i n d u s t r y c l a s s i f i c a t i o n s s e t f o r t h i n t h e 3
10 ~~1987 edition~~ North American Industry Classification System, 1997, published by the
11 U.S. office of management and budget. For the purposes of this section, any other
12 property described in this subsection shall also be deemed manufacturing property
13 and eligible for assessment under this section:

14 **SECTION 4.** 70.995 (2) (a) to (w) of the statutes are repealed and recreated to
15 read:

16 70.995 (2) (a) 21 — Mining.

17 (b) 311 - Food manufacturing.

18 (c) 312 - Beverage and tobacco product manufacturing.

19 (d) 313 - Textile mills.

20 (e) 314 - Textile product mills.

21 (f) 315 - Apparel manufacturing.

22 (g) 316 - Leather and allied product manufacturing.

23 (h) 321 - Wood product manufacturing.

24 (i) 322 - Paper manufacturing.

4583/1

1999 BILL

in 2-21-2000
SDON

Regen

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**-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: 02/21/2000

To: Representative Hoven

Relating to LRB drafting number: LRB-4583

Topic

References to NAICS for property tax assessments

Subject(s)

Tax - property

1. **JACKET** the draft for introduction Tim Hoven

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 Tim Hoven

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

MEMORANDUM

March 3, 2000

TO: Joseph T. Kreye
Legislative Reference Bureau

FROM: Yeang-Eng Braun *YEB*
Department of Revenue

SUBJECT: Technical Memorandum on LRB 4583/1 - Updating the 1987 SIC References to 1997 NAICS References for Property Tax Purposes

According to the bill analysis, the bill exempts from property tax personal property owned by hardware stores and rented for temporary use. However, the bill does not provide such an exemption.

If you have questions regarding this technical memorandum, please contact Blair P. Kruger at 266-1310.

YEB:BPK:dls
t:\fsn99-00\bk\lrb45831.tec

FISCAL ESTIMATE FORM

1999 Session

- ORIGINAL UPDATED
- CORRECTED SUPPLEMENTAL

LRB # 99-4583/1

INTRODUCTION #

Admin. Rule #

Subject

Updating the 1987 SIC References to 1997 NAICS References for Property Purposes

Fiscal Effect

State: No State Fiscal Effect
 Check columns below only if bill makes a direct appropriation or affects a sum sufficient appropriation

- Increase Existing Appropriation Increase Existing Revenues
- Decrease Existing Appropriation Decrease Existing Revenues
- Create New Appropriation

- Increase Costs - May be Possible to Absorb Within Agency's Budget Yes No
- Decrease Costs

Local: No Local Government Costs

- 1. Increase Costs
 Permissive Mandatory
- 2. Decrease Costs
 Permissive Mandatory

- 3. Increase Revenues
 Permissive Mandatory
- 4. Decrease Revenues
 Permissive Mandatory

5. Types of Local Governmental Units Affected:
- Towns Villages Cities
 - Counties Others _____
 - School Districts WTCS Districts

Fund Sources Affected

- GPR FED PRO PRS SEG SEG-S

Affected Ch. 20 Appropriations

Assumptions Used in Arriving at Fiscal Estimate:

The bill replaces the statutory references to the 1987 Standard Industrial Classification (SIC) Manual, as they relate to the assessment of manufacturing property and rented personal property, with references to the 1997 North American Industrial Classification System.

The bill will require minor revisions to the Wisconsin Property Assessment Manual. Costs of the revisions will be absorbed.

Long-Range Fiscal Implications:

Agency/Prepared by: (Name & Phone No.)	Authorized Signature/Telephone No.	Date
Wisconsin Department of Revenue	Yeang-Eng Braun	3/3/00
Blair P. Kruger, (608) 2664310	(608) 266-2700	

FISCAL ESTIMATE WORKSHEET

Detailed Estimate of Annual Fiscal Effect

1999 Session

- ORIGINAL UPDATED
 CORRECTED SUPPLEMENTAL

LRB # 99-4583/1

Admin. Rule #

INTRODUCTION #

Subject

Updating the 1987 SIC References to 1997 NAICS References for Property Purposes

I. One-Time Costs or Revenue Impacts for State and/or Local Government (do not include in annualized fiscal effect):

II. Annualized Costs:	Annualized Fiscal impact on State funds from:	
A. State Costs by Category	Increased Costs	Decreased Costs
State Operations - Salaries and Fringe	\$.	\$ -
(FTE Position Changes)	(FTE)	(- FTE)
State Operations-Other Costs		
Local Assistance		
Aids to Individuals or Organizations		
TOTAL State Costs by Category	0	\$ -
B. State Costs by Source of Funds	Increased Costs	Decreased Costs
GPR		\$ -
FED		
PROIPRS		
SEGISSEG-S		-
III. State Revenues - Complete this only when proposal will increase or decrease state revenues (e.g., tax increase, decrease in license fee, etc.)	Increased Rev.	Decreased Rev.
GPR Taxes	\$	\$ -
GPR Earned		
FED		
PROIPRS		
SEGISSEG-S		
TOTAL State Revenues	\$	\$ -

NET ANNUALIZED FISCAL IMPACT

	<u>STATE</u>	<u>LOCAL</u>
NET CHANGE IN COSTS	\$ see text of fiscal note	\$
NET CHANGE IN REVENUES	\$	\$

Agency/Prepared by: (Name & Phone No.)	Authorized Signature/Telephone No.	Date
Wisconsin Department of Revenue Blair P. Kruger, (608) 266-1310	Yeang-Eng Braun <i>Yeang-Eng Braun</i> (608) 266-2700	3/3/00



1999 BILL

in 3-7-2000
TODAY

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- 24 (i) 322 - Paper manufacturing.

BILL

1 (j) 323 - Printing and related support activities, including the printing of
2 material by an establishment and the publishing of such material by the same
3 establishment.

4 (k) 324 - Petroleum and coal products manufacturing.

5 (L) 325 - Chemical manufacturing.

6 (m) 326 - Plastics and rubber products manufacturing.

7 (n) 327 - Nonmetallic mineral product manufacturing.

8 (o) 331 — Primary metal manufacturing.

9 (p) 332 - Fabricated metal product manufacturing.

10 (q) 333 - Machinery manufacturing.

11 (r) 334 - Computer and electronic product manufacturing.

12 (s) 335 - Electrical equipment, appliance and component manufacturing.

13 (t) 336 - Transportation equipment manufacturing.

14 (u) 337 - Furniture and related product manufacturing.

15 (v) 339 - Miscellaneous manufacturing.

16 (w) 81292 - Photofinishing.

17 SECTION 5. **Initial applicability.**

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

19 (END)