

*1999 DRAFTING REQUEST***Bill**Received: **03/01/2000**Received By: **jkreye**Wanted: **As time permits**

Identical to LRB:

For: **Tom Sykora (608) 266-1194**By/Representing: **Carolyn**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 tax and use tax exemption for gun safes

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 03/01/2000	ygeller 03/02/2000	hhagen 03/02/2000	_____	lrb_docadmin 03/02/2000	lrb_docadminS&L 03/03/2000	T a x

FE Sent For: **03/03/2000.**

<END>

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For: **Tom Sykora (608) 266-1194**

By/Representing: **carolyn**

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/1	jkreye 03/01/2000	kgeller 03/02/2000	hhagen 03/02/2000	_____	lrb_docadmin 03/02/2000		S&L Tax

FE Sent For:

<END>

Handwritten signature and date stamp: "03-03-00" with "1/1" below it, enclosed in a circle with an arrow pointing to the left.

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1?	jkreye	1 3/2 jg		_____ _____			

FE Sent For:

<END>

3-1-2000

Condon Rep Aykora — drops the sales tax on gun safes
gun safes

6-1194



State of Wisconsin
1999 - 2000 LEGISLATURE

LRB-4665?

JK:.....

Jlg MK

in 3-1-2000

gen

1

AN ACT relating to: a sales tax and use tax exemption for gun safes. ✓

Analysis by the Legislative Reference Bureau

This bill creates a sales tax and use tax exemption for gun safes?

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:

2

SECTION 1. 77.54 (45) ^X of the statutes is created to read:

3

77.54 (45) The gross receipts from the sale of and the storage, use or other

4

consumption of gun safes.

5

SECTION 2. **Effective date.**

6

(1) This act takes effect on the first day of the 2nd[✓] month beginning after

7

publication.

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: 03/02/2000

To: Representative Sykora

Relating to LRB drafting number: LIB-4665

Topic

Sales tax and use tax exemption for gun safes

Subject(s)

Tax - sales

1. JACKET the draft for introduction _____
in the **Senate** or the **Assembly** Q (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

Done
03-03-00
9MB



State of Wisconsin

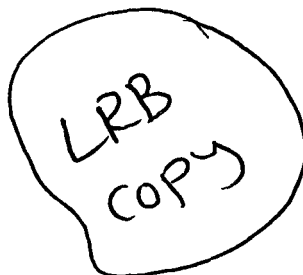
LEGISLATIVE REFERENCE BUREAU

100 NORTH HAMILTON STREET
P. O. BOX 2037
MADISON, WI 53701-2037

LEGAL SECTION (606) 266-3561
REFERENCE SECTION (608) 266-0341
FAX (608) 266-5646

STEPHEN R MILLER
CHIEF

March 30, 2000



MEMORANDUM

To: Representative Sykora

From: Joseph Kreye, Sr. Legislative Attorney, (608) 266-2263

Subject: Technical Memorandum to **1999 AB 882** (LRB 99-4665/1)

We received the attached technical memorandum relating to your bill. This copy is for your information and your file. If you wish to discuss this memorandum or the necessity of revising your bill or preparing an amendment, please contact me.

MEMORANDUM

March 27, 2000

TO: Joseph T. Kreye
Legislative Reference Bureau

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

SUBJECT: Technical Memorandum on LRB 4665/1, Relating to Exempting Gun Safes from the Sales and Use Tax

The Department of Revenue suggests that the proposal provide a definition of "gun safes." As currently written, the intent of the exemption and the meaning of "gun safe" is vague. Based on dictionary definitions, the exemption could apply to any furniture, gun cases, and other containers that have locks or are used as a repository for protecting guns.

If you have questions regarding this technical memorandum, please contact John T. Stott at 266-9706.

YEB:JTS:dls
t:\fsn99-00\js\lrb46651.tec