

1999 DRAFTING REQUEST**Bill**Received: **01/25/2000**Received By: **jkreye**Wanted: **Soon**

Identical to LRB:

For: **Larry Balow (608) 266-9172**By/Representing: **Rob**

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:

Year-round sales tax exemption for residential electricity and natural gas

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 0 1/25/2000	wjackson 0 1/25/2000	kfollet 0 1/27/2000	_____	lrb_docadmin 0 1/27/2000	lrb_docadminS&L 03/0 1/2000	Tax

FE Sent For:

03-21-00

<END>

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1?	jkreye	1/1/25 WJ	1/27 1/27	1/27 1/27			S&L Tax

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LEGISLATIVE REFERENCE BUREAU

BILL REQUEST FORM

Legal Section, 5th Floor, 100 N. Hamilton St.
(608) 266-3561

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: <i>1/21/00</i>	Legislator or agency requesting this draft: <i>Rep. Larry Balow</i>
Name/phone number of person submitting request: <i>Rob Suls 266-9172</i>	
Persons to contact for questions about this draft (names and phone numbers please): <i>Larry Balow & Rob Suls 266-9172</i>	
Describe the problem, including any helpful examples. How do you want to solve the problem? <i>To reduce the tax burden of residential property owners, I would like exempt from the state sales tax electricity and natural gas year round. I would also like to include renters in the exemption, however commercial property will not be eligible for the exemption.</i>	
If you know of any statute sections that might be affected, please list them or provide a marked (not re-typed) copy. <i>77.54(30)(a)2</i>	

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 \$1' ONLY the following persons:

Rep. Balow and Rob Suls

Do you consider this urgent? YES NO If yes, please indicate why:

Remaining session days are limited.

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

YES NO If yes, please sign your name here:

The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every entry should be supported by a valid receipt or invoice. This not only helps in tracking expenses but also ensures compliance with tax regulations.

In the second section, the author outlines the various methods used to collect and analyze data. This includes both primary and secondary research techniques. The primary research involves direct observation and interviews, while secondary research involves analyzing existing data sources.

The third section focuses on the statistical analysis of the collected data. It describes the use of various statistical tests to determine the significance of the findings. The results indicate a strong correlation between the variables being studied, which supports the hypothesis of the research.

Finally, the document concludes with a summary of the key findings and their implications. It suggests that the results of this study can be used to inform business decisions and improve operational efficiency. The author also identifies some limitations of the study and suggests areas for future research.



State of Wisconsin
1999 - 2000 LEGISLATURE

LRB-43827

JK: /:...

WJ
RMR

m 1-25-2000

gen

1 **AN ACT** ...; **relating to:** the sales tax exemption for electricity and natural gas
2 that is sold for residential use.

Analysis by the Legislative Reference Bureau

Under current law, electricity and natural gas that is sold for residential use from November to April is exempt from the sales tax. Under the bill, electricity and natural gas that is sold for residential use is exempt from the sales tax, regardless of when the electricity or natural gas is sold.

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:

3 SECTION **1. 77.54** (30) (a) 2. [↓] of the statutes is amended to read:
4 77.54 (30) (a) 2. Electricity and natural gas sold ~~during the months of~~
5 ~~November, December, January, February, March and April~~ for residential use.

6 SECTION **2. Initial applicability.**

**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: 01/27/2000

To: Representative Balow

Relating to LRB drafting number: LRB-4382

Topic

Year-round sales tax exemption for residential electricity and natural gas

Subject(s)

Tax - sales

1. **JACKET** the draft for introduction Ref. Larry Balow
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 266-3561. 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