

**1999 DRAFTING REQUEST**

**Bill**

Received: 02/8/99

Received By: jkreye

Wanted: As time permits

Identical to LRB: 97-3071

For: Alberta Darling (608) 266-5830

By/Representing: Jessica

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 and use tax exemption for sales made by education foundations.

**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>Required</u>
/?	jkreye 02/16/99			_____			S&L Tax
/1		jgeller 02/16/99	ismith 02/16/99	_____	lrb_docadmin 02/16/99	lrb_docadmin 03/16/99	

FE Sent For: 3/18/99

<END>

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/?	jkreye	1 2/16 Jlg	IS 2/16/99	ES/KM 2/16/99			

FE Sent For:

<END>

2-8-99 935AM

JR

Alberta Darling - Jensen

Bill # SB 237

LRB # 3071

} creating rules & use tax exemption  
by ed. foundations.

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re draft or is

1999 Bill

~~1997~~ SENATE BILL 237

2155/1

JK jg

RDM  
nom

June 10, 1997 - Introduced by Senators DARLING, ZIEN, RUDE, C. POTTER, ROESSLER and WEEDEN, cosponsored by Representatives WASSERMAN, OTTE, J. LEHMAN, RILEY, MUSSER, LORGE, GRONEMUS, KELSO, OLSEN, SERATTI, SYKORA, PLOUFF, ROBSON and GUNDERSON. Referred to Joint survey committee on Tax Exemptions.

Regen

- 1 AN ACT to create 77.54 (8m) of the statutes; relating to: creating a sales tax
- 2 exemption and a use tax exemption for sales by educational foundations.

**Analysis by the Legislative Reference Bureau**

This bill creates a sales tax exemption and a use tax exemption for sales by educational foundations that benefit public schools.

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 (8m)<sup>✓x</sup> of the statutes is created to read:
- 4 77.54 (8m)<sup>✓</sup> The gross receipts from sales by educational foundations if the
- 5 entire net proceeds from the sales are expended for the educational purposes of
- 6 public schools.
- 7 SECTION 2. Effective date.



**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:** 2/16/99

**To:** Senator Darling

**Relating to LRB drafting number:** LRB-2155

**Topic**

Sales and use tax exemption for sales made by education foundations.

**Subject(s)**

Tax - sales

1. **JACKET** the draft for introduction \_\_\_\_\_  
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