

1999 DRAFTING REQUEST

Bill

Received: 03/1/99

Received By: jkreye

Wanted: As time permits

Identical to LRB: 97-3755

For: Alan Lasee (608) 266-3512

By/Representing: share

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:

Increase occasional sales tax exemption for entertainment to \$500.

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 03/2/99	ygeller 03/2/99		_____			S&L Tax
/1			ismith 03/2/99	_____	lrb_docadmin 03/2/99	lrb_docadmin 04/16/99	

FE Sent For:

05-13-99

<END>

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1/?	jkreye	1 3/2 jlg	IS 3/2/99	IS/HH 3/2/99			

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<END>

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>2-25-99</i>	Legislator or agency requesting this draft: <i>Senator Alan G. Lasee</i>
Name/phone number of person submitting request: <i>Share Lois 6-3512</i>	
Persons to contact for questions about this draft (names and phone numbers please): <i>LRB 3755/1 1997 attached</i>	
Describe the problem, including any helpful examples. How do you want to solve the problem? <i>The Senator was contacted by a non-profit organization. This non-profit group sometimes provides entertainment at its events and indicates to the Senator that only \$300 of the payment is tax free. According to them its almost impossible to get a band or any entertainment at that price. Senator Lasee would like to increase the amount to \$500.</i>	
If you know of any statute sections that might be affected, please list them or provide a marked (not re-typed) copy. <i>Redraf of the attached amount \$ 500</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 ONLY the following persons:

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

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

YES NO If yes, please sign your name here:



State of Wisconsin
1997 - 1998 LEGISLATURE

LRB-3755/1
JS:mfd:km

JK

1997 BILL

1 AN ACT to amend 77.54 (7m) of the statutes; relating to: the tax exemption for
2 occasional sales.

Analysis by the Legislative Reference Bureau

One of the requirements for occasional sales, which are exempt from the sales tax and the use tax, is that the seller not pay more than \$300 for entertainment for the event at which the sale is made. This bill increases that limit to \$400.

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 (7m) of the statutes is amended to read:

4 77.54 (7m) Occasional sales of tangible personal property or services, including
5 but not limited to admissions or tickets to an event; by a neighborhood association,
6 church, civic group, garden club, social club or similar nonprofit organization; not
7 involving entertainment for which payment in the aggregate exceeds ~~\$300~~ \$400 for
8 performing or as reimbursement of expenses unless access to the event may be
9 obtained without payment of a direct or indirect admission fee conducted by the

1999-2000
1997-1998 LEGISLATURE

LRB 2375511
JS:mfd:km

2364/1

JK: Jg

1999
1997 BILL

re gen

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\$500

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Insert
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8 performing or as reimbursement of expenses unless access to the event may be
9 obtained without payment of a direct or indirect admission fee conducted by the

1 organization if the organization is not engaged in a trade or business and is not
2 required to have a seller's permit. For purposes of this subsection, an organization
3 is engaged in a trade or business and is required to have a seller's permit if its sales
4 of tangible personal property and services, not including sales of tickets to events,
5 and its events occur on more than 20 days during the year, unless its receipts do not
6 exceed \$15,000 during the year. The exemption under this subsection does not apply
7 to gross receipts from the sale of bingo supplies to players or to the sale, rental or use
8 of regular bingo cards, extra regular cards and special bingo cards.

9 **SECTION 2. Effective date.**

10 (1) This act takes effect on the first day of the 2nd month beginning after
11 publication.

12 (END)

1999-2000 DRAFTING INSERT
FROM THE
LEGISLATIVE REFERENCE BUREAU

LRB-2364/ins /
JK:.....

Insert 1 - 3

1 SECTION 1. 77.54 (7m)^x of the statutes is amended to read:

2 77.54 (7m) Occasional sales of tangible personal property or services, including
3 but not limited to admissions or tickets to an event; by a neighborhood association,
4 church, civic group, garden club, social club or similar nonprofit organization; not
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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: 3/2/99

To: Senator A. Lasee

Relating to LRB drafting number: LRB-2364

Topic

Increase occasional sales tax exemption for entertainment to \$500.

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