

1999 DRAFTING REQUEST

Senate Amendment (SA-SB346)

Received: 03/08/2000

Received By: jkreye

Wanted: 03/09/2000

Identical to LRB:

For: Robert Wirch (608) 267-8979

By/Representing: Tom Ourada

This file may be shown to any legislator: NO

Drafter: jkreye

May Contact:

Alt. Drafters:

Subject: Tax - miscellaneous

Extra Copies: Tom Ourada-electronic copy

Pre Topic:

No specific pre topic given

Topic:

Nontaxable use; refunds and taxes collected erroneously

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>
/1	jkreye 03/08/2000	wjackson 03/08/2000	kfollet 03/08/2000	_____	lrb_docadmin 03/08/2000	lrb_docadmin 03/08/2000	
	jkreye 03/09/2000	wjackson 03/09/2000		_____			
/2			martykr 03/09/2000	_____	lrb_docadmin 03/09/2000	lrb_docadmin 03/09/2000	

FE Sent For:

<END>

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2 wj 3/9 *km 3/9* *jk 3/9*
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/1	jkreye	1 WLj 3/8	Kjf 3/8	Kjf/self 3/8			

FE Sent For:

<END>

2-8-2000

Tom Amada

prep for sen. Ulrich

amendment to SB346

for senate hearing on 2-9 2pm

Kreye, Joseph

From: Ourada, Thomas D
Sent: Wednesday, March 08, 2000 2:40 PM
To: Kreye, Joseph
Subject: FW: AB 634 and SB 346

Importance: High

Joe, as I said, we would like the following changes put in a Senate amendment to SB 346, which will have a hearing in Sen Econ Development at 2:00 tomorrow. I was hoping to get feedback from the Bar, but I believe this reflects what we agreed to this morning. Thanks for drafting this for us. The stripes on this could go directly to Sen .Wirch, but could we get an electronic copy of it, if possible? Thank you.



ab634 and sb346
taxpayer frien...

Proposed Changes to AB 634 and SB 346

Page 9, lines 24-25 - Eliminate from comma after "follows" through "method" and add (c).

SECTION 18. 77.51 (22m) of the statutes is created to read:

77.51 (22m) "Used exclusively" means used in a nontaxable manner for at least 95% of total use, the percentage to be determined as follows:

(a) For highway vehicles, including trailers and semitrailers, divide the number of miles that the item is driven or hauled in a nontaxable manner in the taxable year by the total number of miles that the item is driven or hauled in the same taxable year.

(b) For an item other than that described in par. (a), divide the number of hours that the item is used in a nontaxable manner in the taxable year by the total number of hours that the item is used in the same taxable year.

(c) For any item, an alternative method that the department agrees reasonably reflects the usage.

Page 12, line 3 – Change 60 days to 90 days

Page 14, lines 12 to 21, 23, and 24 and Page 15, lines 1, 2 and 10 to 12, Eliminate retroactivity to refunds, offsets, and discoveries of tax erroneously collected prior to day after publication (also change 60 days to 90 days)

SECTION 37. Nonstatutory provisions.

Delete (1)

SECTION 38. Initial Applicability

(1) REFUNDS AND TAXES COLLECTED ERRONEOUSLY. The treatment of sections 50.14 (4), 73.01 (4) (a) and 77.59 (4) (c) and (5) of the statutes first applies:

(a) For taxes remitted to the department, to notices or offsets on or after day after publication, even though such refunds or offsets relate to sales that first occurred on or after September 1, 1994.

(b) For amounts not remitted to the department, to discoveries of tax collected in error on or after day after publication, even though related to sales that first occurred on or after September 1, 1994

SECTION 39. Effective dates.

Delete (1).

Prepared by Vicki Gibbons, Wisconsin Department of Revenue, March 8, 2000



State of Wisconsin
1999 - 2000 LEGISLATURE

LRBa1700/1

JK./:....

Wlj

SENATE AMENDMENT,
TO 1999 SENATE BILL 346

3-8-2000

Thurs. 3-9
NOON

1 At the locations indicated, amend the bill as follows:

2 ✓ 1. Page 9, line 24: delete lines 24 and 25 and substitute "95% of total use, the
3 percentage to be determined as follows:".

4 ✓ 2. Page 10, line 7: after that line insert:

5 "(c) For any item, by an alternative method that the department of revenue
6 determines reasonably reflects the usage of the item in the taxable year."

7 ✓ 3. Page 12, line 3: delete "60" and substitute "90".

8 ✓ 4. Page 14, line 12: delete lines 12 to 21.

9 ✓ 5. Page 14, line 24: delete the material beginning with "retroactively" and
10 ending with "1994" on page 15, line 2, and substitute "to refunds received, offsets
11 taken and the ^{discovery} ~~discovering~~ of taxes collected erroneously on the effective date of this
12 subsection".

13 ✓ 6. Page 15, line 10: delete lines 10 to 12.

1 ✓ 7. Page 15, line 13: delete "(2)" and substitute "(1)".

2 (END)

Barman, Mike

From: Barman, Mike
Sent: Wednesday, March 08, 2000 5:42 PM
To: Ourada, Thomas D
Cc: Kreye, Joseph
Subject: LRB 99a1700/1



99a1700/1

Mike Barman

Mike Barman - Senior Program Asst. (PH. 608-266-3561)
(E-Mail: mike.barman@legis.state.wi.us) (FAX: 608-264-6948)

State of Wisconsin
Legislative Reference Bureau - Legal Section - Front Office
100 N. Hamilton Street - 5th Floor
Madison, WI 53703

91700/1

6-3873 Valerie Johnson

p1 tag line for Sept 1 1994.
p line 10

notice of refund or notice of amounts due dated
offsets taken

p11 "taxes" — charge "amounts"

erroneously "or taxes"

Sen. Ulrich — Beth



SENATE AMENDMENT,
TO 1999 SENATE BILL 346

3-9-2000

NOW

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3 percentage to be determined as follows:".

4 **2.** Page 10, line 7: after that line insert:

5 "(c) For any item, by an alternative method that the department of revenue
6 determines reasonably reflects the usage of the item in the taxable year."

7 **3.** Page 12, line 3: delete "60" and substitute "90".

8 **4.** Page 14, line 12: delete lines 12 to 21.

9 **5.** Page 14, line 24: delete the material beginning with "retroactively" and
10 ending with "1994" on page 15, line 2, and substitute "to ~~refund received~~, offsets
11 taken and the discovery of ~~taxes~~ collected erroneously on the effective date of this
12 subsection".

13 **6.** Page 15, line 10: delete lines 10 to 12.

even if the notice, offsets and amounts relate to
sales that occurred after August 31, 1994

notice of refund or
notice of amount due
dated

amounts as taxes