

1999 DRAFTING REQUEST

Assembly Amendment (AA-AB133)

Received: **06/11/99**

Received By: **jkreye**

Wanted: **Soon**

Identical to LRB:

For: **Legislative Fiscal Bureau 6-8849**

By/Representing: **Shanovich**

This file may be shown to any legislator: **NO**

Drafter: **jkreye**

May Contact:

Alt. Drafters:

Subject: **Tax - sales**

Extra Copies:

Pre Topic:

LFB:.....Shanovich (RR) -

Topic:

Reduce amount of exposition district tax collections that are retained for administration

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 06/12/99	ygeller 06/13/99	mclark 06/13/99	_____	lrb_docadmin 06/13/99		
	jkreye 06/14/99	ygeller 06/14/99		_____			
/2	jkreye 06/14/99	wjackson 06/14/99	martykr 06/14/99	_____	lrb_docadmin 06/14/99		
/3	jkreye 06/15/99	wjackson 06/15/99	martykr 06/14/99	_____	lrb_docadmin 06/15/99		

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typist</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
/4			martykr 06/15/99	_____ _____	lrb_docadmin 06/15/99		

FE Sent For:

<END>

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/2	jkreye 06/14/99	wjackson 06/14/99	martykr 06/14/99	_____	lrb_docadmin 06/14/99		
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	jkreye 06/14/99	ygeller 06/14/99		_____			
/2		<i>13 wj 6/14</i>	martykr 06/14/99	_____	lrb_docadmin 06/14/99		
			<i>Am 14</i>	<i>Cmb 6 Am 14</i>			

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/1	jkreye 06/12/99	ygeller 06/13/99	mclark 06/13/99	_____	lrb_docadmin 06/13/99		

12 6/14 jg *km 6/14* *jt 6/14*

FE Sent For:

<END>

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1?	jkreye	1 9/12 jlg	6/13 MRC	MRC/FS 6/13			

FE Sent For:

<END>

0-0675

Senator Burke

GENERAL FUND TAXES

DOR Administrative Fee on Local Exposition District Tax Collections

Motion:

Move to reduce the amount of local exposition district tax collections retained by DOR for administration of the tax collections from 3.0% of collections to 1.75%. Specify that the decrease in the amount retained by DOR would be effective on the first day of the first month beginning after publication.

Note:

The City of Milwaukee has created a local exposition district called the Wisconsin Center Tax District that imposes room taxes, food and beverage taxes and car rental taxes. DOR administers these taxes and retains 3% of the collections associated with these taxes. DOR also retains a percentage of the other local option taxes that the Department administers. Under current law, DOR retains 1.5% of the tax collections associated with the county sales tax and local professional baseball park district taxes. However, earlier Committee action increased the percentage of county sales tax collections retained by DOR from 1.5% of collections to 1.75% for those counties imposing a 0.5% sales tax rate.

Based on 1997 district tax collections, the motion would increase revenues to the Wisconsin Center district by \$134,000 annually and would make a corresponding decrease in DOR revenues. However, since the provision would not be effective until the first day of the first month after publication, the estimated revenue increase to the district, and revenue decrease to DOR, would be \$111,700 in 1999-00 and \$134,000 in 2000-01.

[Change to Bill: -\$245,700 PR-REV]

Motion #1346



State of Wisconsin
1999 - 2000 LEGISLATURE

LRBb06757

JK:.....

m 6-12-99

JG RMR

LFB:.....Shanovich – Reduce amount of exposition district tax collections that are retained for administration

FOR 1999-01 BUDGET — NOT READY FOR INTRODUCTION

LFB AMENDMENT

TO 1999 ASSEMBLY BILL 133 AND 1999 SENATE BILL 45

SOON

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

2 1. Page 467, line 23: after that line insert:

3 (3) "SECTION 594^{no}~~p.~~ 20.566 (1) (gf) of the statutes is amended to read:

4 20.566 (1) (gf) *Administration of resort tax.* From moneys received from the
5 appropriation account under s. 20.835 (4) (gd), the amounts in the schedule for
6 administering the tax under subch. X of ch. 77. ~~Three percent~~ An amount equal to
7 1.75% of those taxes shall be credited to this appropriation account.

8 (8) SECTION 594ⁿ~~p.~~ 20.566 (1) (gg) of the statutes is amended to read:

9 20.566 (1) (gg) *Administration of local taxes.* The amounts in the schedule for
10 administering the taxes under s. 66.75 (1m) (a) and (b) and subchs. VIII and IX of ch.
11 77. ~~Three percent~~ An amount equal to 1.75% of all moneys received from the taxes

1 imposed under s. 66.75 (1m) (a) and (b) and subchs. VIII and IX of ch. 77 shall be
2 credited to this ^Y appropriation.

3 **2.** Page 471, line 10: after that line insert:

4 "SECTION 613d. 20.835 (4) (gd) of the statutes is amended to read:

5 20.835 (4) (gd) *Premier resort area tax.* All moneys received from the tax
6 imposed under subch. X of ch. 77, for distribution to the municipality or county that
7 imposed the tax, except that ~~3.0%~~ 1.75% of those moneys shall be credited to the
8 appropriation account under s. 20.566 (1) (gf).

9 SECTION 613e. 20.835 (4) (gg) of the statutes is amended to read:

10 20.835 (4) (gg) *Local taxes.* ~~Ninety-seven percent of the All~~ moneys received
11 from the taxes imposed under s. 66.75 (1m) (a) and (b) and subchs. VIII and IX of ch.
12 77, for distribution to the districts under subch. II of ch. 229 that impose those taxes,
13 except that 1.75% of those moneys shall be credited to the appropriation account
14 under s. 20.566 (1) (gg).

15 **3.** Page 910, line 4: after that line insert:

16 "SECTION 1817d. 77.982 (3) of the statutes is amended to read:

17 77.982 (3) From the appropriation under s. 20.835 (4) (gg), the department of
18 revenue shall distribute ~~97%~~ 98.25% of the taxes collected under this subchapter for
19 each district to that district, no later than the end of the month following the end of
20 the calendar quarter in which the amounts were collected. The taxes distributed
21 shall be increased or decreased to reflect subsequent refunds, audit adjustments and
22 all other adjustments. Interest paid on refunds of the tax under this subchapter shall
23 be paid from the appropriation under s. 20.835 (4) (gg) at the rate under s. 77.60 (1)
24 (a). Those taxes may be used only for the district's debt service on its bond

1 obligations. Any district that receives a report along with a payment under this
2 subsection is subject to the duties of confidentiality to which the department of
3 revenue is subject under s. 77.61 (5).

4 **SECTION 1817g.** [✓] 77.991 (3) ^X of the statutes is amended to read:

5 77.991 (3) From the appropriation under s. 20.835 (4) (gg), the department of
6 revenue shall distribute ~~97%~~ 98.25% [✓] of the taxes collected under this subchapter for
7 each district to that district, no later than the end of the month following the end of
8 the calendar quarter in which the amounts were collected. The taxes distributed
9 shall be increased or decreased to reflect subsequent refunds, audit adjustments and
10 all other adjustments. Interest paid on refunds of the tax under this subchapter shall
11 be paid from the appropriation under s. 20.835 (4) (gg) at the rate under s. 77.60 (1)
12 (a). Those taxes may be used only for the district's debt service on its bond
13 obligations. Any district that receives a report along with a payment under this
14 subsection is subject to the duties of confidentiality to which the department of
15 revenue is subject under s. 77.61 (5).

16 **SECTION 1817h.** ^P 77.9941 (5) ^X of the statutes is amended to read:

17 77.9941 (5) From the appropriation under s. 20.835 (4) (gd) the department
18 shall distribute ~~97%~~ 98.25% [✓] of the taxes under this subchapter reported, for each
19 municipality or county that has imposed the tax, minus the municipality's or county's
20 portion of the retailers' discounts, to the municipality or county and shall indicate
21 the taxes reported by each taxpayer, no later than the end of the 3rd month following
22 the end of the calendar quarter in which such amounts were reported. In this
23 subsection, the "municipality's or county's portion of the retailers' discount" is the
24 amount determined by multiplying the total retailers' discount by a fraction the
25 numerator of which is the gross sales and use taxes payable under this subchapter

1 and the denominator of which is the sum of the gross state sales and use taxes and
 2 the sales taxes and use taxes payable under this subchapter. The taxes under this
 3 subchapter distributed shall be increased or decreased to reflect subsequent refunds,
 4 audit adjustments and all other adjustments of the taxes under this subchapter
 5 previously distributed. Interest paid on refunds of sales and use taxes under this
 6 subchapter shall be paid from the appropriation under s. 20.835 (4) (gd) at the rate
 7 paid by this state under s. 77.60 (1) (a). Any municipality or county receiving a report
 8 under this subsection is subject to the duties of confidentiality to which the
 9 department of revenue is subject under s. 77.61 (5)."

10 4. Page 1477, line 11: after that line insert:

11 eff
date

12 "~~(7)~~ LOCAL EXPOSITION DISTRICT TAXES. The treatment of sections 20.566 (1) (gf)
 13 and (gg), 20.835 (4) (gd) and (gg), 77.982 (3), 77.991 (3) and 77.9941 (5) of the statutes
 14 takes effect on the first day of the 2nd month beginning after publication."

(END)



State of Wisconsin
1999 - 2000 LEGISLATURE

LRBb06754
JK:jlg:mrc

in 6-14-99

LFB:.....Shanovich - Reduce amount of exposition district tax collections that are retained for administration

FOR 1999-01 BUDGET - NOT READY FOR INTRODUCTION

LFB AMENDMENT

TO 1999 ASSEMBLY BILL 133 AND 1999 SENATE BILL 45

TODAY
DONE

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

2 1. Page 467, line 23: after that line insert:

3 ~~SECTION 594no. 20.566 (1) (gf) of the statutes is amended to read:~~

4 20.566 (1) (gf) ~~Administration of resort tax.~~ From moneys received from the
5 appropriation account under s. 20.835 (4) (gd), the amounts in the schedule for
6 administering the tax under subch. X of ch. 77. ~~Three percent~~ An amount equal to
7 1.75% of those taxes shall be credited to this appropriation account.

8 ~~SECTION 594np. 20.566 (1) (gg) of the statutes is amended to read:~~

9 20.566 (1) (gg) ~~Administration of local taxes.~~ The amounts in the schedule for
10 administering the taxes under s. 66.75 (1m) (a) and (b) and subchs. VIII and IX of ch.
11 77. ~~Three percent~~ An amount equal to 1.75% of all moneys received from the taxes

1 imposed under s. 66.75 (1m) (a) and (b) and subchs. VIII and IX of ch. 77 shall be
2 credited to this appropriation.”.

3 **2.** Page 471, line 10: after that line insert:

4 ~~SECTION 613d.~~ 20.835 (4) (gd) of the statutes is amended to read:

5 ~~20.835 (4) (gd) Premier resort area tax.~~ All moneys received from the tax
6 imposed under subch. X of ch. 77, for distribution to the municipality or county that
7 imposed the tax, except that ~~3.0%~~ 1.75% of those moneys shall be credited to the
8 appropriation account under s. 20.566 (1) (gf).

9 ^c~~SECTION 613e.~~ 20.835 (4) (gg) of the statutes is amended to read:

10 20.835 (4) (gg) *Local taxes.* ~~Ninety-seven percent of the~~ All moneys received
11 from the taxes imposed under s. 66.75 (1m) (a) and (b) and subchs. VIII and IX of ch.
12 77, for distribution to the districts under subch. II of ch. 229 that impose those taxes,
13 except that 1.75% of those moneys shall be credited to the appropriation account
14 under s. 20.566 (1) (gg).”.

15 **3.** Page 910, line 4: after that line insert:

16 “SECTION 1817d. 77.982 (3) of the statutes is amended to read:

17 77.982 (3) From the appropriation under s. 20.835 (4) (gg), the department of
18 revenue shall distribute ~~97%~~ 98.25% of the taxes collected under this subchapter for
19 each district to that district, no later than the end of the month following the end of
20 the calendar quarter in which the amounts were collected. The taxes distributed
21 shall be increased or decreased to reflect subsequent refunds, audit adjustments and
22 all other adjustments. Interest paid on refunds of the tax under this subchapter shall
23 be paid from the appropriation under s. 20.835 (4) (gg) at the rate under s. 77.60 (1)
24 (a). Those taxes may be used only for the district’s debt service on its bond

1 obligations. Any district that receives a report along with a payment under this
2 subsection is subject to the duties of confidentiality to which the department of
3 revenue is subject under s. 77.61 (5).

4 **SECTION 1817g.** 77.991 (3) of the statutes is amended to read:

5 77.991 (3) From the appropriation under s. 20.835 (4) (gg), the department of
6 revenue shall distribute ~~97%~~ 98.25% of the taxes collected under this subchapter for
7 each district to that district, no later than the end of the month following the end of
8 the calendar quarter in which the amounts were collected. The taxes distributed
9 shall be increased or decreased to reflect subsequent refunds, audit adjustments and
10 all other adjustments. Interest paid on refunds of the tax under this subchapter shall
11 be paid from the appropriation under s. 20.835 (4) (gg) at the rate under s. 77.60 (1)
12 (a). Those taxes may be used only for the district's debt service on its bond
13 obligations. Any district that receives a report along with a payment under this
14 subsection is subject to the duties of confidentiality to which the department of
15 revenue is subject under s. 77.61 (5).^{>>} .

16 **SECTION 1817p.** 77.9941 (5) of the statutes is amended to read:

17 77.9941 (5) From the appropriation under s. 20.835 (4) (gd) the department
18 shall distribute ~~97%~~ 98.25% of the taxes under this subchapter reported, for each
19 municipality or county that has imposed the tax, minus the municipality's or county's
20 portion of the retailers' discounts, to the municipality or county and shall indicate
21 the taxes reported by each taxpayer, no later than the end of the 3rd month following
22 the end of the calendar quarter in which such amounts were reported. In this
23 subsection, the "municipality's or county's portion of the retailers' discount" is the
24 amount determined by multiplying the total retailers' discount by a fraction the
25 numerator of which is the gross sales and use taxes payable under this subchapter

1 and the denominator of which is the sum of the gross state sales and use taxes and
2 the sales taxes and use taxes payable under this subchapter. The taxes under this
3 subchapter distributed shall be increased or decreased to reflect subsequent refunds,
4 audit adjustments and all other adjustments of the taxes under this subchapter
5 previously distributed. Interest paid on refunds of sales and use taxes under this
6 subchapter shall be paid from the appropriation under s. 20.835 (4) (gd) at the rate
7 paid by this state under s. 77.60 (1) (a). Any municipality or county receiving a report
8 under this subsection is subject to the duties of confidentiality to which the
9 department of revenue is subject under s. 77.61 (5) ~~(5)~~

10 **4.** Page 1477, line 11: after that line insert:

11 “(7f) LOCAL EXPOSITION DISTRICT TAXES. The treatment of sections 20.566 (1) ~~(gd)~~
12 ~~and (gg)~~, 20.835 (4) ~~(gd)~~ and ~~(gg)~~, 77.982 (3), 77.991 (3) and ~~77.994 (5)~~ of the statutes
13 takes effect on the first day of the 2nd month beginning after publication.”

14 (END)



State of Wisconsin
1999 - 2000 LEGISLATURE

LRBb0675/2

JK:jl:km

EWLj

(RR)

in 6-14-99

LFB:.....Shanovich (- Reduce amount of exposition district tax collections that are retained for administration

FOR 1999-01 BUDGET — NOT READY FOR INTRODUCTION

LFB AMENDMENT

TO 1999 ASSEMBLY BILL 133 AND 1999 SENATE BILL 45

WPO
TODAY

WPO:
Fix Request
sheet

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

2 1. Page 467, line 23: after that line insert:

3 "SECTION 594np. 20.566 (1) (gg) of the statutes is amended to read:

4 20.566 (1) (gg) Administration of local taxes. The amounts in the schedule for
5 administering the taxes under s. 66.75 (1m) (a) and (b) and subchs. VIII and IX of ch.
6 77. ~~Three percent~~ An amount equal to 1.75% of all moneys received from the taxes
7 imposed under s. 66.75 (1m) (a) and (b) and subchs. VIII and IX of ch. 77 shall be
8 credited to this appropriation."

9 2. Page 471, line 10: after that line insert:

10 "SECTION 613e. 20.835 (4) (gg) of the statutes is amended to read:

Ninety-eight and one quarter plain
=

1 20.835 (4) (gg) *Local taxes*. ~~Ninety seven percent of the~~ *all* moneys received
2 from the taxes imposed under s. 66.75 (1m) (a) and (b) and subchs. VIII and IX of ch.
3 77, for distribution to the districts under subch. II of ch. 229 that impose those taxes
4 ~~except that 1.75% of those moneys shall be credited to the appropriation account~~
5 ~~under s. 20.566 (1) (gg)~~.

INSERT
2-5
↓

3. Page 910, line 4: after that line insert:

"SECTION 1817d. 77.982 (3) of the statutes is amended to read:

8 77.982 (3) From the appropriation under s. 20.835 (4) (gg), the department of
9 revenue shall distribute ~~97%~~ 98.25% of the taxes collected under this subchapter for
10 each district to that district, no later than the end of the month following the end of
11 the calendar quarter in which the amounts were collected. The taxes distributed
12 shall be increased or decreased to reflect subsequent refunds, audit adjustments and
13 all other adjustments. Interest paid on refunds of the tax under this subchapter shall
14 be paid from the appropriation under s. 20.835 (4) (gg) at the rate under s. 77.60 (1)
15 (a). Those taxes may be used only for the district's debt service on its bond
16 obligations. Any district that receives a report along with a payment under this
17 subsection is subject to the duties of confidentiality to which the department of
18 revenue is subject under s. 77.61 (5).

SECTION 1817g. 77.991 (3) of the statutes is amended to read:

20 77.991 (3) From the appropriation under s. 20.835 (4) (gg), the department of
21 revenue shall distribute ~~97%~~ 98.25% of the taxes collected under this subchapter for
22 each district to that district, no later than the end of the month following the end of
23 the calendar quarter in which the amounts were collected. The taxes distributed
24 shall be increased or decreased to reflect subsequent refunds, audit adjustments and

1 all other adjustments. Interest paid on refunds of the tax under this subchapter shall
2 be paid from the appropriation under s. 20.835 (4) (gg) at the rate under s. 77.60 (1)
3 (a). Those taxes may be used only for the district's debt service on its bond
4 obligations. Any district that receives a report along with a payment under this
5 subsection is subject to the duties of confidentiality to which the department of
6 revenue is subject under s. 77.61 (5)."

7 **4.** Page 1477, line 11: after that line insert:

8 "(7f) LOCAL EXPOSITION DISTRICT TAXES. The treatment of sections 20.566 (1) (gg),
9 20.835 (4) (gg), 77.982 (3) and 77.991 (3) of the statutes takes effect on the first day
10 of the 2nd month beginning after publication."

11

(END)

66.75(1m)(f)3.) ✓

1999-2000 DRAFTING INSERT
FROM THE
LEGISLATIVE REFERENCE BUREAU

LRBb0675/2ins
JK:jlg:km

Insert 2 - 5

1 #4. Page 822, line 6: after that line insert:

2 "SECTION 1638m. 66.75 (1m) (f) 3. [✓] of the statutes is amended to read:

3 66.75 (1m) (f) 3. From the appropriation under s. 20.835 (4) (gg), the
4 department of revenue shall distribute ~~97%~~ 98.25% of the taxes collected under this
5 paragraph for each district to that district, no later than the end of the month
6 following the end of the calendar quarter in which the amounts were collected. The
7 taxes distributed shall be increased or decreased to reflect subsequent refunds, audit
8 adjustments and all other adjustments. Interest paid on refunds of the tax under this
9 paragraph shall be paid from the appropriation under s. 20.835 (4) (gg) at the rate
10 under s. 77.60 (1) (a). Any district that receives a report along with a payment under
11 this subdivision or subd. 2. is subject to the duties of confidentiality to which the
12 department of revenue is subject under s. 77.61 (5).".



State of Wisconsin
1999 - 2000 LEGISLATURE

LRBb0675/S
JK:jlg&wlj:km

in 6-15-99

LFB:.....Shanovich (RR) - Reduce amount of exposition district tax collections that are retained for administration

FOR 1999-01 BUDGET — NOT READY FOR INTRODUCTION

LFB AMENDMENT

TO 1999 ASSEMBLY BILL 133 AND 1999 SENATE BILL 45

5000
TODAY

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

2 1. Page 467, line 23: after that line insert:

3 "SECTION 594np. 20.566 (1) (gg) of the statutes is amended to read:

4 20.566 (1) (gg) *Administration of local taxes.* The amounts in the schedule for
5 administering the taxes under s. 66.75 (1m) (a) and (b) and subchs. VIII and IX of ch.
6 77. ~~Three percent~~ An amount equal to 1.75% of all moneys received from the taxes
7 imposed under s. 66.75 (1m) (a) and (b) and subchs. VIII and IX of ch. 77 shall be
8 credited to this appropriation."

9 2. Page 471, line 10: after that line insert:

10 "SECTION 613e. 20.835 (4) (gg) of the statutes is amended to read:

1 20.835 (4) (gg) *Local taxes. ~~Ninety-seven~~ Ninety-eight and one quarter*
2 percent of the moneys received from the taxes imposed under s. 66.75 (1m) (a) and
3 (b) and subchs. VIII and IX of ch. 77, for distribution to the districts under subch. II
4 of ch. 229 that impose those taxes.”.

5 **3.** Page 822, line 6: after that line insert:

6 **“SECTION 1638m.** 66.75 (1m) (f) 3. of the statutes is amended to read:

7 66.75 (1m) (f) 3. From the appropriation under s. 20.835 (4) (gg), the
8 department of revenue shall distribute ~~97%~~ 98.25% of the taxes collected under this
9 paragraph for each district to that district, no later than the end of the month
10 following the end of the calendar quarter in which the amounts were collected. The
11 taxes distributed shall be increased or decreased to reflect subsequent refunds, audit
12 adjustments and all other adjustments. Interest paid on refunds of the tax under this
13 paragraph shall be paid from the appropriation under s. 20.835 (4) (gg) at the rate
14 under s. 77.60 (1) (a). Any district that receives a report along with a payment under
15 this subdivision or subd. 2. is subject to the duties of confidentiality to which the
16 department of revenue is subject under s. 77.61 (5).”.

17 **4.** Page 910, line 4: after that line insert:

18 **“SECTION 1817d.** 77.982 (3) of the statutes is amended to read:

19 77.982 (3) From the appropriation under s. 20.835 (4) (gg), the department of
20 revenue shall distribute ~~97%~~ 98.25% of the taxes collected under this subchapter for
21 each district to that district, no later than the end of the month following the end of
22 the calendar quarter in which the amounts were collected. The taxes distributed
23 shall be increased or decreased to reflect subsequent refunds, audit adjustments and
24 all other adjustments. Interest paid on refunds of the tax under this subchapter shall

1 be paid from the appropriation under s. 20.835 (4) (gg) at the rate under s. 77.60 (1)
2 (a). Those taxes may be used only for the district's debt service on its bond
3 obligations. Any district that receives a report along with a payment under this
4 subsection is subject to the duties of confidentiality to which the department of
5 revenue is subject under s. 77.61 (5).

6 **SECTION 1817g.** 77.991 (3) of the statutes is amended to read:

7 77.991 (3) From the appropriation under s. 20.835 (4) (gg), the department of
8 revenue shall distribute ~~97%~~ 98.25% of the taxes collected under this subchapter for
9 each district to that district, no later than the end of the month following the end of
10 the calendar quarter in which the amounts were collected. The taxes distributed
11 shall be increased or decreased to reflect subsequent refunds, audit adjustments and
12 all other adjustments. Interest paid on refunds of the tax under this subchapter shall
13 be paid from the appropriation under s. 20.835 (4) (gg) at the rate under s. 77.60 (1)
14 (a). Those taxes may be used only for the district's debt service on its bond
15 obligations. Any district that receives a report along with a payment under this
16 subsection is subject to the duties of confidentiality to which the department of
17 revenue is subject under s. 77.61 (5).”.

18 **5.** Page 1477, line 11: after that line insert:

19 “(7f) LOCAL EXPOSITION DISTRICT TAXES. The treatment of sections 20.566 (1) (gg),
20 20.835 (4) (gg), 66.75 (1m) (f) 3., 77.982 (3) and 77.991 (3) of the statutes takes effect
21 on the first day of the ~~2nd~~ month beginning after publication.”.

22

(END)

First

Barman, Mike

From: Barman, Mike
Sent: Tuesday, June 15, 1999 11:08 AM
To: Runde, Al
Subject: LRB 99b0675/4 (from Joe Kreye)



99b0675/4

Mike Barman

Mike Barman - Program Asst. (PH. 608-266-3561)
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State of Wisconsin
Legislative Reference Bureau - Legal Section - Front Office
100 N. Hamilton Street - 5th Floor
Madison, WI 53703



State of Wisconsin
1999 - 2000 LEGISLATURE

LRBb0675/4
JK:jlg&wlj:km

LFB:.....Shanovich (RR) – Reduce amount of exposition district tax collections that are retained for administration

FOR 1999-01 BUDGET — NOT READY FOR INTRODUCTION

LFB AMENDMENT

TO 1999 ASSEMBLY BILL 133 AND 1999 SENATE BILL 45

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

2 **1.** Page 467, line 23: after that line insert:

3 “**SECTION 594np.** 20.566 (1) (gg) of the statutes is amended to read:

4 20.566 (1) (gg) *Administration of local taxes.* The amounts in the schedule for
5 administering the taxes under s. 66.75 (1m) (a) and (b) and subchs. VIII and IX of ch.
6 77. ~~Three percent~~ An amount equal to 1.75% of all moneys received from the taxes
7 imposed under s. 66.75 (1m) (a) and (b) and subchs. VIII and IX of ch. 77 shall be
8 credited to this appropriation.”.

9 **2.** Page 471, line 10: after that line insert:

10 “**SECTION 613e.** 20.835 (4) (gg) of the statutes is amended to read:

1 20.835 (4) (gg) *Local taxes.* ~~Ninety-seven~~ Ninety-eight and one quarter
2 percent of the moneys received from the taxes imposed under s. 66.75 (1m) (a) and
3 (b) and subchs. VIII and IX of ch. 77, for distribution to the districts under subch. II
4 of ch. 229 that impose those taxes.”

5 **3.** Page 822, line 6: after that line insert:

6 “**SECTION 1638m.** 66.75 (1m) (f) 3. of the statutes is amended to read:

7 66.75 (1m) (f) 3. From the appropriation under s. 20.835 (4) (gg), the
8 department of revenue shall distribute ~~97%~~ 98.25% of the taxes collected under this
9 paragraph for each district to that district, no later than the end of the month
10 following the end of the calendar quarter in which the amounts were collected. The
11 taxes distributed shall be increased or decreased to reflect subsequent refunds, audit
12 adjustments and all other adjustments. Interest paid on refunds of the tax under this
13 paragraph shall be paid from the appropriation under s. 20.835 (4) (gg) at the rate
14 under s. 77.60 (1) (a). Any district that receives a report along with a payment under
15 this subdivision or subd. 2. is subject to the duties of confidentiality to which the
16 department of revenue is subject under s. 77.61 (5).”

17 **4.** Page 910, line 4: after that line insert:

18 “**SECTION 1817d.** 77.982 (3) of the statutes is amended to read:

19 77.982 (3) From the appropriation under s. 20.835 (4) (gg), the department of
20 revenue shall distribute ~~97%~~ 98.25% of the taxes collected under this subchapter for
21 each district to that district, no later than the end of the month following the end of
22 the calendar quarter in which the amounts were collected. The taxes distributed
23 shall be increased or decreased to reflect subsequent refunds, audit adjustments and
24 all other adjustments. Interest paid on refunds of the tax under this subchapter shall

1 be paid from the appropriation under s. 20.835 (4) (gg) at the rate under s. 77.60 (1)
2 (a). Those taxes may be used only for the district's debt service on its bond
3 obligations. Any district that receives a report along with a payment under this
4 subsection is subject to the duties of confidentiality to which the department of
5 revenue is subject under s. 77.61 (5).

6 **SECTION 1817g.** 77.991 (3) of the statutes is amended to read:

7 77.991 (3) From the appropriation under s. 20.835 (4) (gg), the department of
8 revenue shall distribute ~~97%~~ 98.25% of the taxes collected under this subchapter for
9 each district to that district, no later than the end of the month following the end of
10 the calendar quarter in which the amounts were collected. The taxes distributed
11 shall be increased or decreased to reflect subsequent refunds, audit adjustments and
12 all other adjustments. Interest paid on refunds of the tax under this subchapter shall
13 be paid from the appropriation under s. 20.835 (4) (gg) at the rate under s. 77.60 (1)
14 (a). Those taxes may be used only for the district's debt service on its bond
15 obligations. Any district that receives a report along with a payment under this
16 subsection is subject to the duties of confidentiality to which the department of
17 revenue is subject under s. 77.61 (5).”.

18 **5.** Page 1477, line 11: after that line insert:

19 “(7f) LOCAL EXPOSITION DISTRICT TAXES. The treatment of sections 20.566 (1) (gg),
20 20.835 (4) (gg), 66.75 (1m) (f) 3., 77.982 (3) and 77.991 (3) of the statutes takes effect
21 on the first day of the first month beginning after publication.”.

22

(END)