

**1999 DRAFTING REQUEST****Assembly Amendment (AA-ASA1-AB133)**

Received: 06/23/99

Received By: jkreye

Wanted: Soon

Identical to LRB:

For: Assembly Republican Caucus

By/Representing: Dake

This file may be shown to any legislator: NO

Drafter: jkreye

May Contact:

Alt. Drafters:

Subject: Tax - sales

Extra Copies:

**Pre Topic:**

ARC:.....Dake - Am#163,

**Topic:**

Sales tax exemption for auctions

**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 06/23/99	gilfokm 06/23/99		_____			
/1	jkreye 06/25/99	gilfokm 06/25/99	hhagen 06/23/99	_____	lrb_docadmin 06/23/99		
/2			mclark 06/25/99	_____	lrb_docadmin 06/25/99		

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/1		<i>12-6-25-99</i> kmj	hhagen 06/23/99	_____	lrb_docadmin 06/23/99		
FE Sent For:			MRC <i>6/25</i>	MRC/SH <i>6/25</i>			<END>

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/?	jkreye	6/23 kmg		RSH/IS 6/23			

FE Sent For:

<END>

8-1062

# To Be Drafted

Agency Revenue

Amendment# 163

ARC Analyst

LRB#

Tax Cut

### Summary

Currently, the Department of Revenue (DOR) allows sales of personal farm property or household goods at an auction to be exempt from the sales tax if the auction is not held at regular intervals. DOR interprets "regular intervals" to be 3 or fewer times per year. This interpretation is in rule and not in the statutes. This motion would increase the number to 5 times or fewer per year.

### Fiscal Impact

There is no cost associated with this amendment.

### Statement of Intent

The Viroqua Youth Hockey Association and Richland Center use their facilities for auctions as a fundraising tool. They allow the use of their facility and sell concessions at the auction. This motion increases the maximum number of auctions that can be held at a location per year to qualify for an exemption from the sales tax from 3 to 5.



State of Wisconsin  
1999 - 2000 LEGISLATURE

LRBb10627

JK: *[Signature]*

ARC:.....Dake - Am#163, Sales tax exemption for auctions

FOR 1999-01 BUDGET - NOT READY FOR INTRODUCTION

CAUCUS AMENDMENT

TO ASSEMBLY SUBSTITUTE AMENDMENT 1,

TO 1999 ASSEMBLY BILL 133

*500N*

1 At the locations indicated, amend the substitute amendment as follows:

2 ✓ 1. Page 953, line 21: after that line insert: *insert 1-3* ✓

3 ✓ 2. Page ~~914~~<sup>1614</sup>, line 14: after that line insert: *insert 2-3* ✓

4 (END)

5

1999 - 2000 LEGISLATURE

R-1062  
LRB-2902/1  
JK:wlj:km

JK

**1999 BILL**

1 ~~AN ACT to amend 77.51 (9) (e) of the statutes; relating to: the sales tax~~  
2 ~~exemption for auction sales.~~

***Analysis by the Legislative Reference Bureau***

Under current law, the sales of personal farm property or household goods at an auction are exempt from the sales tax if the auction is not held at regular intervals. Under this bill, the sales of personal farm property or household goods at an auction are exempt from the sales tax if the auction is one of the first five auctions during a year that are held by the same auctioneer or auction company at the same location.

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.

✓  
INSERT  
1-3

***The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:***

③ SECTION 1. 77.51 (9) (e) of the statutes is amended to read:

4 18/25 ⑥ 77.51 (9) (e) An auction which is The first 5 auctions during a year that are held  
5 by the same auctioneer or auction company and that are held at the same location.

BILL

1 if the auctions are the sale of personal farm property or household goods and not held

2 at regular intervals. " *end of insert 1-3*

3 ~~SECTION 2. Effective date.~~

*SALES TAX ON AUCTIONS, (S)*

4 This act takes effect on the January 1 after publication. "

5 ~~END~~

*7E*

*The treatment of section 77.51(9)(e) ✓  
of the statutes*

*INSERT 2-3 ✓*

Duke

6-24-99

1062/1

→ a regular interval is something that exceeds 5 mins during the year at a particular location

reshaft on a sub 2.



*in 6-25-99*

ARC:.....Dake - Am#163, Sales tax exemption for auctions

FOR 1999-01 BUDGET — NOT READY FOR INTRODUCTION

**CAUCUS AMENDMENT**

**TO ASSEMBLY SUBSTITUTE AMENDMENT 1,**

**TO 1999 ASSEMBLY BILL 133**

*5000*

1 At the locations indicated, amend the substitute amendment as follows:

2 **1.** Page 953, line 21: after that line insert:

3 "SECTION 1812s. 77.51 (9) (e) of the statutes is amended to read:

4 77.51 (9) (e) An auction which is ~~The first 5 auctions during a year that are held~~  
5 ~~by the same auctioneer or auction company and that are held at the same location,~~  
6 ~~if the auctions are the sale of personal farm property or household goods and not held~~  
7 ~~at regular intervals."~~ *plain* more than 5 times at the same  
8 location *plain*

2. Page 1614, line 5: after that line insert:

during a year





State of Wisconsin  
1999 - 2000 LEGISLATURE

LRBb1062/2  
JK:kmg:mrc

ARC:.....Dake - Am#163, Sales tax exemption for auctions

FOR 1999-01 BUDGET — NOT READY FOR INTRODUCTION

**CAUCUS AMENDMENT**

**TO ASSEMBLY SUBSTITUTE AMENDMENT 1,**

**TO 1999 ASSEMBLY BILL 133**

1 At the locations indicated, amend the substitute amendment as follows:

2 **1.** Page 953, line 21: after that line insert:

3 “SECTION 1812s. 77.51 (9) (e) of the statutes is amended to read:

4 77.51 (9) (e) An auction which is the sale of personal farm property or household  
5 goods and not held at regular intervals more than 5 times at the same location during  
6 a year.”

7 **2.** Page 1614, line 5: after that line insert:

8 “(7t) SALES TAX ON AUCTIONS. The treatment of section 77.51 (9) (e) of the  
9 statutes takes effect on the January 1 after publication.”

10

(END)