

**1999 DRAFTING REQUEST**

**Senate Amendment (SA-SA1-SSA1-AB133)**

Received: **06/30/99**

Received By: **jkreye**

Wanted: **Today**

Identical to LRB:

For: **Senate Republican Caucus 6-0480**

By/Representing: **Seitz**

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:**

Adopt assembly language that exempts flex-time, time share property from sales tax

**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 06/30/99	ygeller 06/30/99		_____			
/1			martykr 06/30/99	_____	lrb_docadmin 06/30/99	lrb_docadmin 06/30/99	

FE Sent For:

<END>

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1?	jkreye	11/6/30 jcg	Handwritten initials	FE/MCB 6/30			

FE Sent For:

<END>

**Grant, Peter**

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**From:** Seitz, Robert  
**Sent:** Wednesday, June 30, 1999 1:19 PM  
**To:** Miller, Steve  
**Cc:** Grant, Peter  
**Subject:** RE: SRC amendments

0-1571

Tax Amend. 7: Time Share Properties: Adopt Assembly language which exempts sales of flex-time time-share property, including maintenance charges, from the sales tax and impose the real estate transfer fee on all sales of time-share property. (Chvala Super Simple) (Sent to Drafters)

Tax Amend. 8: Phase-out of state capitol gains tax: Phase out state capitol gains tax at a rate of 10% per year beginning in the tax year 2001. (Chvala Super Simple) (Sent to Drafters)

-----Original Message-----

**From:** Miller, Steve  
**Sent:** Wednesday, June 30, 1999 12:48 PM  
**To:** Seitz, Robert  
**Cc:** Grant, Peter; Dykman, Peter; Kuesel, Jeffery; Kennedy, Debora; Tradewell, Becky; Hubli, Scott  
**Subject:** RE: SRC amendments

Bob,

Please send a "cc" (e-mail) of all SRC amendment requests to Peter.Grant@legis.state.wi.us

It is better to send them as soon as you can, one or two at a time, rather than bundling them up.

Thanks  
Steve

1999

Date (time) needed 6-30-99

LRB b 1571,1

**BUDGET AMENDMENT**

JK: jlg:

See form **AMENDMENTS — COMPONENTS & ITEMS.**

*SRC*

*S S*  
**AMENDMENT**  
**TO A AMENDMENT** *1* **(LRB 1999)**  
**TO ASSEMBLY SUBSTITUTE AMENDMENT 1**  
**TO 1999 ASSEMBLY BILL 133**

*SENATE*

At the locations indicated, amend the amendment as follows:  
(fill ONLY if "engrossed ...." or "as shown by ....")

#. Page 215, line 16: after that line insert:

insert 1-1 ✓

#. Page 426, line 16: after that line insert:

insert 3-10

#. Page 547, line 4: after that line insert:

insert 3-16

*(end)*

~~#. Page ....., line .....~~

~~#. Page ....., line .....~~

~~#. Page ....., line .....~~

81571/1  
LBB1157/2  
JK cmh&jlg/mrc  
JK

ARC:.....Kratochwill - TP (3), Sales tax exemption for sales of flex-time  
time-share property

FOR 1999-01 BUDGET -- NOT READY FOR INTRODUCTION

CAUCUS AMENDMENT

TO ASSEMBLY SUBSTITUTE AMENDMENT 1,

TO 1999 ASSEMBLY BILL 133

INSERT 1-1

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

2 ② 1. Page 953, line 14: after that line insert:

3 786b. "SECTION 1810dm. 77.21 (1) of the statutes is amended to read:

4 frz 77.21 (1) "Conveyance" includes deeds and other instruments for the passage  
5 of ownership interests in real estate, including contracts and assignments of a  
6 vendee's interest therein, including instruments that are evidence of a sale of  
7 time-share property, as defined in s. 707.02 (32), and including leases for at least 99  
8 years but excluding leases for less than 99 years, easements and wills." ."

# Page 215, line 17: after that line insert:

9 \* Page 953, line 21: after that line insert:

10 "SECTION 1812Lm. 77.51 (4) (c) 6. of the statutes is repealed.

↑ 786d. (frz)



1           **SECTION 1812Ln.** 77.52 (2) (a) 1. of the statutes is amended to read:

2           77.52 (2) (a) 1. The furnishing of rooms or lodging to transients by hotelkeepers,  
3 motel operators and other persons furnishing accommodations that are available to  
4 the public, irrespective of whether membership is required for use of the  
5 accommodations, ~~including the furnishing of rooms or lodging through the sale of a~~  
6 ~~time share property, as defined in s. 707.02 (32),~~ if the use of the rooms or lodging  
7 is not fixed at the time of sale as to the starting day or the lodging unit. In this  
8 subdivision, "transient" means any person residing for a continuous period of less  
9 than one month in a hotel, motel or other furnished accommodations available to the  
10 public. In this subdivision, "hotel" or "motel" means a building or group of buildings  
11 in which the public may obtain accommodations for a consideration, including,  
12 without limitation, such establishments as inns, motels, tourist homes, tourist  
13 houses or courts, lodging houses, rooming houses, summer camps, apartment hotels,  
14 resort lodges and cabins and any other building or group of buildings in which  
15 accommodations are available to the public, except accommodations, including  
16 mobile homes as defined in s. 66.058 (1) (d), rented for a continuous period of more  
17 than one month and accommodations furnished by any hospitals, sanatoriums, or  
18 nursing homes, or by corporations or associations organized and operated  
19 exclusively for religious, charitable or educational purposes provided that no part of  
20 the net earnings of such corporations and associations inures to the benefit of any  
21 private shareholder or individual. In this subdivision, "one month" means a calendar  
22 month or 30 days, whichever is less, counting the first day of the rental and not  
23 counting the last day of the rental.

24           **SECTION 1812Lp.** 77.52 (2) (a) 2. of the statutes is amended to read:

1           77.52 (2) (a) 2. The sale of admissions to amusement, athletic, entertainment  
 2 or recreational events or places except county fairs, the sale, rental or use of regular  
 3 bingo cards, extra regular cards, special bingo cards and the sale of bingo supplies  
 4 to players and the furnishing, for dues, fees or other considerations, the privilege of  
 5 access to clubs or the privilege of having access to or the use of amusement,  
 6 entertainment, athletic or recreational devices or facilities, including, ~~in connection~~  
 7 ~~with the sale or use of time-share property, as defined in s. 707.02 (32),~~ the sale or  
 8 furnishing of use of recreational facilities on a periodic basis or other recreational  
 9 rights, including but not limited to membership rights, vacation services and club  
 10 memberships." " *end of insert 1-1*

11 *1078m* Page 1407, line 18: after that line insert:

12 *1078m* SECTION 3040<sup>44</sup>m. 707.46 (3) of the statutes is created to read:

13 *frz* 707.46 (3) RECORDING. A contract for the purchase of a time-share and any  
 14 other instrument that is evidence of a purchase of a time-share is valid only if it is  
 15 recorded." " *frz*

16 Page 1613, line 24: after that line insert:

17 *BS30* (4g) TIME-SHARE PROPERTY. The treatment of sections 77.21 (1), 77.51 (4) (c) 6.,  
 18 *frz* 77.52 (2) (a) 1. and 2. and 707.46 (3) of the statutes takes effect on the first day of the  
 19 2nd month beginning after publication." " *frz*

*WENDY*

*INSERT 3-16*

*INSERT  
3-10*