

1999 Oc9 DRAFTING REQUEST

Senate Amendment (SA-SSA1-AB1)

Received: 11/10/1999

Received By: **shoveme**

Wanted: **As time permits**

Identical to LRB:

For: **Mary Lazich (608) 266-5400**

By/Representing: **Sen. Lazich**

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

Drafter: **shoveme**

May Contact:

Alt. Drafters: **champra
jkreye**

Subject: **Tax - individual income
Tax - sales
Tax Credits - miscellaneous
State Finance - miscellaneous**

Extra Copies: **MES, 2; JTK**

Pre Topic:

No specific pre topic given

Topic:

Onetime sales tax rebate; reduce state budget 1% to increase SPTRC

Instructions:

Req. sec. of DOA to lapse 1% of the entire budget and use the money to increase the SPTRC. See a1032/1

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>
/?	shoveme 11/10/1999	wjackson 11/10/1999		_____			
/1			kfollet 11/10/1999	_____	lrb_docadmin 11/10/1999	lrb_docadmin 11/10/1999	

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1?	shoveme		10/11/10	10/11/10			
	(1) MES	11/10/99					

FE Sent For:

<END>



State of Wisconsin
1999 - 2000 LEGISLATURE
October 1999 Special Session

LRBa1052/1
MES&RAC&JK

WJ
RMNA

PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION

SENATE AMENDMENT,
TO SENATE SUBSTITUTE AMENDMENT 1,
TO ASSEMBLY BILL 1

D-NOTE

NOW

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

2 1. Page 1, line 8: after that line insert:

3 "SECTION 1m. 71.07 (9) (b) 1. of the statutes is amended to read:

4 71.07 (9) (b) 1. Subject to the limitations under this subsection and except as
5 provided in subd. subds. 2. and 4., a claimant may claim as a credit against, but not
6 to exceed the amount of, taxes under s. 71.02, 10% of the first \$2,000 of property taxes
7 or rent constituting property taxes, or 10% of the first \$1,000 of property taxes or rent
8 constituting property taxes of a married person filing separately."

9 2. Page 1, line 10: after that line insert:

10 "SECTION 2m. 71.07 (9) (b) 4. of the statutes is created to read:

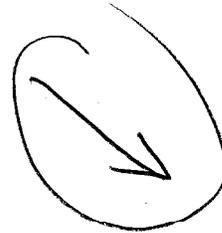
1 71.07 (9) (b) 4. For taxable years beginning after December 31, 1998 and before
2 January 1, 2001, subject to the limitations under this subsection a claimant may
3 claim as a credit against, but not to exceed the amount of, taxes under s. 71.02, 8.4%
4 of the first \$2,000 of property taxes or rent constituting property taxes, or 8.4% of the
5 first \$1,000 of property taxes or rent constituting property taxes of a married person
6 filing separately.”.

7 **3.** Page 1, line 12: delete that line and substitute: “is repealed.”.

8 **4.** Page 2, line 1: delete lines 1 to 3.

9

~~(AND)~~



**SENATE AMENDMENT ,
TO SENATE SUBSTITUTE AMENDMENT 1,
TO ASSEMBLY BILL 1**

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

2 **1.** Page 1, line 8: after that line insert:

3 **"SECTION 1m.** 71.07 (9) (b) 1. of the statutes is amended to read:

4 71.07 (9) (b) 1. Subject to the limitations under this subsection and except as
5 provided in ~~subd.~~ subds. 2. and 4., a claimant may claim as a credit against, but not
6 to exceed the amount of, taxes under s. 71.02, 10% of the first \$2,000 of property taxes
7 or rent constituting property taxes, or 10% of the first \$1,000 of property taxes or rent
8 constituting property taxes of a married person filing separately."

9 **2.** Page 1, line 10: after that line insert:

10 **"SECTION 2m.** 71.07 (9) (b) 4. of the statutes is created to read:

1 ~~71.07 (9)(b) 4. Subject to the limitations under this subsection, a claimant may~~
2 ~~claim as a credit against, but not to exceed the amount of, taxes under s. 71.02, the~~
3 ~~amounts specified in the proposal under 1999 Wisconsin Act [this act], section 6."~~

4 ~~§ B.~~ Page 9, line 14: after that line insert:

5 ~~"(2) LAPSES TO THE GENERAL FUND.~~

(C) REDUCTIONS OR EXPENDITURES REESTIMATES
IN APPROPRIATIONS FOR THE 1999-2001
BIENNIUM

6 (a) Secretary of administration to report proposed reductions or expenditure
7 reestimates in appropriations ~~from the general fund~~. No later than January 1, 2001,
8 the secretary of administration shall propose reductions in sum certain
9 appropriations ^{in any fund} or reestimates of expenditures to be made from sum sufficient
10 appropriations from the general fund for the 1999-2001 biennium in an amount
11 equal to one percent of the total amount appropriated from the general fund, under
12 ~~section 20.005 (1) of the statutes, as shown in 1999 Wisconsin Act 9, section 170,~~ and ^{\$410,000,000}
13 shall report these proposed reductions or reestimates to the joint committee on
14 finance.

15 (b) Joint committee on finance passive review. If the cochairpersons of the joint
16 committee on finance do not notify the secretary of administration that the
17 committee has scheduled a meeting for the purpose of reviewing the proposed
18 reductions ^{or reestimates} reported under paragraph (a) within 14 working days after the date of
19 receiving the report, the secretary of administration shall lapse ^{or transfer} the amount of the
20 proposed reductions to the general fund or reestimate the expenditures to be made
21 from the sum sufficient appropriations. If, within 14 working days after the date of
22 receiving the report, the cochairpersons of the committee notify the secretary of
23 administration that the committee has scheduled a meeting for the purpose of
24 reviewing the proposed reductions or reestimates reported under paragraph (a), the

1 secretary of administration shall lapse ^{or transfer} to the general fund or reestimate the amounts
2 approved by the committee from the appropriations specified by the committee in a
3 total amount not exceeding the amount specified in paragraph (a). ^{equal to} (2)

4 ~~(c) Certification to the secretary of revenue. The secretary of administration~~
5 shall certify to the secretary of revenue the amounts lapsed ^{or transferred} to the general fund under
6 paragraph (b). (1) ^{and the total amounts reestimated for expenditures from sum sufficient appropriations}

7 ~~(3) USE OF LAPSED AMOUNTS FOR CHANGES TO THE SCHOOL PROPERTY TAX RENT~~

8 CREDIT:

9 (a) Based on the amount certified to the secretary of revenue under subsection
10 (2) (c), the secretary of revenue shall expand the school property tax credit under
11 section 71.07 (9) of the statutes by increasing the percentages or dollar amounts or
12 both in section 71.07 (9) (b) of the statutes. The proposal shall specify that the
13 expansion of the credit as described in this paragraph shall apply to taxable years
14 beginning after December 31, 2001, and before January 1, 2003.

15 (b) The secretary of revenue shall publish the proposal in the administrative
16 register. The department of revenue shall modify its individual income tax forms and
17 instructions to incorporate the changes to the school property tax credit that are
18 made under this paragraph.”

19 (END)

D-Note

Per your request, the draft specifies that the secretary of administration must propose reductions or reestimates of appropriations in an amount equal to \$410,000,000. I spoke with Bob Lang and this is approximately one percent of all money appropriated in the 1999-2001 biennium. Please note that the secretary of administration will not be able to ^{make} reductions from all appropriations. Many appropriations ~~have~~, such as appropriations of federal money and appropriations from segregated funds, ~~cannot~~ cannot legally be used to expand the school property tax credit. Hence, the overwhelming majority of the money will be taken from appropriations in the general fund. Also, I have removed sub. (2) (c), which appeared in "a1032/1"; certification is no longer needed because there are "hard" numbers in s. 71.07 (9)(b) 4.

RAC



RUSH

CAROLINE: PLEASE PREPARE AND RETURN ALL
COPIES TO KMG. THANKS.

CORRECTIONS IN: **CCC (LRBa1052/1)**

**SENATE AMENDMENT 3
TO SENATE SUBSTITUTE AMENDMENT 1
OCTOBER 1999 SPECIAL SESSION ASSEMBLY BILL 1**

Prepared by the Legislative Reference Bureau

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In enrolling, the following correction was made:

1. Page 2, line 5: delete "is".

In insaid file.

KMG:

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Minor clerical corrections in legislation are authorized under s. 35.17, stats.; Senate Rule 31, Assembly Rule 37 and Joint Rule 56.



State of Wisconsin
1999-2000 LEGISLATURE

CORRECTIONS IN:

**SENATE AMENDMENT 3,
TO SENATE SUBSTITUTE AMENDMENT 1,
TO OCTOBER 1999 SPECIAL SESSION ASSEMBLY BILL 1**

Prepared by the Legislative Reference Bureau
(November 12, 1999)

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1. Page 2, line 5: delete "is".