

2001 DRAFTING REQUEST

Bill

Received: **11/03/2000**

Received By: **shoveme**

Wanted: **As time permits**

Identical to LRB:

For: **Bonnie Ladwig (608) 266-9171**

By/Representing: **Janine Hale**

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

Drafter: **shoveme**

May Contact:

Alt. Drafters: **jkreye**

Subject: **Tax - sales**

Extra Copies:

Pre Topic:

No specific pre topic given

Topic:

Sales and use tax exemption for clothing and shoes

Instructions:

See Attached. Redraft 1999 AB 46 (LRB -1179). Creates sales and use tax exemption for clothing and shoes w/ a value of less than \$100. Limit applicatily to sales occuring btwn Aug. 1 and Sept 15

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 11/03/2000	jdye 11/06/2000					S&L Tax
/1			martykr 11/06/2000		lrb_docadmin 11/06/2000		S&L Tax
/2	shoveme 11/09/2000	jdye 11/09/2000	martykr 11/10/2000		lrb_docadmin 11/10/2000	lrb_docadmin 12/18/2000	

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/?	shoveme 11/03/2000	jdyer 11/06/2000		_____			S&L Tax
/1	<i>12 MES 11/8/00</i>	<i>12 11/9 JLD</i>	martykr 11/06/2000	_____	lrb_docadmin 11/06/2000		

FE Sent For:

km 11/10 *jt 11/10*

<END>

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By/Representing: Janine Hale

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May Contact:

Alt. Drafters: jkreya

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11 MES 11/3/00

FE Sent For:

<END>

1999 DRAFTING REQUEST

Bill

Received: 12/09/1998

Received By: **shoveme**

Wanted: **As time permits**

Identical to LRB:

For: **Bonnie Ladwig (608) 266-9171**

By/Representing: **Rep. Ladwig**

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

Drafter: **shoveme**

May Contact:

Alt. Drafters:

Subject: **Tax - sales**

Extra Copies:

Pre Topic:

No specific pre topic given

Topic:

Sales and use tax exemption for clothing and shoes

Instructions:

See Attached. Redraft 1997 AB 911 (-5125) that creates a sales and use tax exemption for clothing and shoes w/ a value of less than \$100, but limit the applicability of the exemption to sales occurring between Aug. 1 and Sept. 15

Drafting History:

Vers. Drafted Reviewed Typed Proofed Submitted Jacketed Required

FE Sent For: **12/18/1998, 12/18/1998.**

<END>

2001-2002

1999 A 2000 LEGISLATURE

0918/11

LRB-4179/1

JKG MES: [unclear]

JLD
RMNP

2001 1999 ASSEMBLY BILL 40

D. Note

January 19, 1999 - Introduced by Representatives LADWIG, KELSO, GRONEMUS, PLALE, CARPENTER, FREESE, HANDRICK, HUEBSCH, KREIBICH, MEYER, MONTGOMERY, MUSSER, NASS, PETTIS, REYNOLDS, RYBA, SRILLNER, SUDER, SYKORA, WARD and POWERS, cosponsored by Senators MOORE and GEORGE. Referred to Committee on Children and Families.

regen

1 AN ACT to create 77.54 (44) of the statutes; relating to: creating a sales tax and
2 use tax exemption for clothing and shoes.

Analysis by the Legislative Reference Bureau

This bill creates a sales tax and use tax exemption for clothing and shoes the value of which is less than \$100. The exemption applies between August 1 and September 15 of each year.

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.

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

3 SECTION 1. 77.54 (44) of the statutes is created to read:

4 77.54 (44) After July 31 and before September 16, the gross receipts from the
5 sale of and the storage, use or other consumption in this state of clothing and shoes
6 if the sales price of the clothing or shoes is less than \$100.

7 SECTION 2. Effective date.

ASSEMBLY BILL 46

SECTION 2

1 (1) This act takes effect on the first day of the 2nd month beginning after
2 publication.

3 (END)

D-note

*Please let me know if you'd
like 1999 AA 1_n to AB-46
included in this bill.
(LRB 00256)*

AMZ

DRAFTER'S NOTE
FROM THE
LEGISLATIVE REFERENCE BUREAU

LRB-0918/1dn
MES:jld:km

November 6, 2000

Please let me know if you'd like 1999 AA1 (LRBa0256) to AB-46 included in this bill.

Marc E. Shovers
Senior Legislative Attorney
Phone: (608) 266-0129
E-mail: marc.shovers@legis.state.wi.us

Shovers, Marc

From: Hale, Janine
Sent: Tuesday, November 07, 2000 3:39 PM
To: Shovers, Marc
Subject: Additional changes to LRB 0918

Marc,

Thank you for your timely response on the sales tax exemption drafts.

Per your drafter's note on LRB 0918, Rep. Ladwig would like to include the language from 1999 AA1 to AB 46 into LRB 0918. Please also include language to reflect the Brown County sales tax for the Packers stadium.

If you have any questions, please contact me.

Janine

*Janine Hale, Chief of Staff
Office of Representative Bonnie Ladwig
113 West, State Capitol
P.O. Box 8952
Madison, WI 53708
(608)266-9171
janine.hale@legis.state.wi.us*



RMR

2001 BILL

regen

1 AN ACT to create 77.54 (46) of the statutes; relating to: creating a sales tax and
2 use tax exemption for clothing and shoes.

Analysis by the Legislative Reference Bureau

for human consumption,

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6 if the sales price of the clothing or shoes is less than \$100.

7 SECTION 2. Effective date.

FNS
ANL

FNS
1-6

**2001-2002 DRAFTING INSERT
FROM THE
LEGISLATIVE REFERENCE BUREAU**

LRB-0918/2ins
JK&MES:jld:km

NO#

INS - ANL

The exemption does not apply, however, to a sales and use tax imposed by a county, a local professional baseball park district, or a professional football stadium district (local governmental unit) unless a county enacts an ordinance or a baseball or football district adopts a resolution that applies the exemption to the taxes imposed by that local governmental unit.

**ASSEMBLY AMENDMENT 1,
TO 1999 ASSEMBLY BILL 46**

April 1, 1999 - Offered by COMMITTEE ON CHILDREN AND FAMILIES.

At the locations indicated, amend the bill as follows:

1. Page 1, line 6: after that line insert:

SECTION ~~77.79~~ ^{77.79} of the statutes is amended to read:

77.79 Relation to ~~subchapter~~ ^{plain} subch. III. The provisions of subch. III; including those related to exemptions, exceptions, exclusions and the retailers' discount; that are consistent with this subchapter, as they apply to the taxes under that subchapter, apply to the taxes under this subchapter, except that the exemption under s. 77.54 ⁴⁶ (AAA) does not apply to the taxes imposed under this subchapter unless a county enacts an ordinance, subject to s. 77.70, or a local professional baseball park district adopts a resolution, subject to s. 77. ^{70 5/1} (AAA) which applies that exemption to the taxes that are imposed under this subchapter.

or a local professional football stadium district adopts a resolution, subject to s. 77.706,

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State of Wisconsin

LEGISLATIVE REFERENCE BUREAU

100 NORTH HAMILTON STREET
5TH FLOOR
MADISON, WI 53701-2037

STEPHEN R. MILLER
CHIEF

LEGAL SECTION: (608) 266-3561
LEGAL FAX: (608) 264-6948

November 10, 2000

MEMORANDUM

To: Representative Ladwig

From: Marc E. Shovers, Senior Legislative Attorney

Re: LRB-0918 Sales and use tax exemption for clothing and shoes

The attached draft was prepared at your request. Please review it carefully to ensure that it is accurate and satisfies your intent. If it does and you would like it jacketed for introduction, please indicate below for which house you would like the draft jacketed and return this memorandum to our office. If you have any questions about jacketing, please call our program assistants at 266-3561. Please allow one day for jacketing.

JACKET FOR ASSEMBLY JACKET FOR SENATE

If you have any questions concerning the attached draft, or would like to have it redrafted, please contact me at (608) 266-0129 or at the address indicated at the top of this memorandum.

If the last paragraph of the analysis states that a fiscal estimate will be prepared, the LRB will request that it be prepared after the draft is introduced. You may obtain a fiscal estimate on the attached draft before it is introduced by calling our program assistants at 266-3561. Please note that if you have previously requested that a fiscal estimate be prepared on an earlier version of this draft, you will need to call our program assistants in order to obtain a fiscal estimate on this version before it is introduced.

Please call our program assistants at 266-3561 if you have any questions regarding this memorandum.



State of Wisconsin

LEGISLATIVE REFERENCE BUREAU

100 NORTH HAMILTON STREET
P. O. BOX 2037
MADISON, WI 53701-2037

LEGAL SECTION: (608) 266-3561
REFERENCE SECTION: (608) 266-0341
FAX: (608) 266-5648

STEPHEN R. MILLER
CHIEF

February 7, 2001

MEMORANDUM

To: Representative Ladwig

From: Marc E. Shovers, Sr. Legislative Attorney, (608) 266-0129

Subject: Technical Memorandum to 2001 AB-22 (LRB 01-0918/2)

We received the attached technical memorandum relating to your bill. This copy is for your information and your file. If you wish to discuss this memorandum or the necessity of revising your bill or preparing an amendment, please contact me.

MEMORANDUM

February 5, 2001

TO: Marc E. Shovers
Joseph Kreye
Legislative Reference Bureau

FROM: Yeang-Eng Braun *YEB*
Department of Revenue

SUBJECT: Technical Memorandum on Assembly Bill 22, Relating to a Sales and Use Tax Exemption for Clothing and Shoes for August and September

The Department of Revenue's administration of the proposed temporary exemption would be facilitated by an explicit definition of the tangible personal property that would qualify for it. For example, it would be helpful if the sponsor could suggest how such items as athletic uniforms or clothing accessories like shoelaces and buttons would be treated.

In addition, the Department would find helpful direction on the treatment of articles of clothing typically sold as a unit, such as a suit coat, pants and vest, when the combined articles cost more than \$100 but the components each cost less than \$100 when sold separately. Explicit statutory guidance on the treatment of layaway sales, whether initiated prior to but finalized during the exemption period, or initiated during but finalized later than the exemption period, would also be helpful.

Legislation in states that have previously adopted a temporary exemption, such as New York or Florida, or the definition of clothing being developed in the Streamlined Sales Tax Project might be useful.

The Department would also like to alert the sponsor that, under current law, the bases for state and local sales and use taxes are identical. This bill, by allowing counties and baseball park and football stadium districts to choose whether or not to adopt the state tax exemption for clothing, would permit differences in the two tax bases that would significantly complicate tax compliance by clothing retailers and tax administration. In addition, the bill would conflict with a key feature of the Streamlined Sales Tax Project, an effort by more than 30 states, in cooperation with local governments and the private sector, to simplify and modernize sales and use tax administration. The key feature is common tax bases for state and local sales taxes, which greatly simplifies the tax for retailers.

If you have questions regarding this technical memorandum, please contact Dennis Collier at 266-5773.

YEB:DC:ds
I:\fsn01-02\dc\lab22.tec