

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 368 (LRB -1178). Creates sales and use tax exemption for clothing and shoes w/ a value of less than \$100.

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		barmamj 11/10/2000	lrb_docadmin 12/19/2000	

FE Sent For:

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 368 (LRB -1178). Creates sales and use tax exemption for clothing and shoes w/ a value of less than \$100.

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	jdyer 11/06/2000		_____			S&L Tax
/1			martykr 11/06/2000	_____	lrb_docadmin 11/06/2000		S&L Tax
/2	shoveme 11/09/2000	jdyer 11/09/2000	martykr 11/10/2000	_____	barmamj 11/10/2000		

FE Sent For:

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

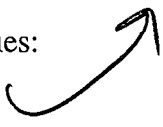
This file may be shown to any legislator: NO

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 368 (LRB -1178). Creates sales and use tax exemption for clothing and shoes w/ a value of less than \$100.

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	jdyer 11/06/2000					S&L Tax
/1		12 11/9 jld	martykr 11/06/2000		lrb_docadmin 11/06/2000		

12 NES 11/8/00

12 11/9
12 11/10

FE Sent For:

<END>

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 368 (LRB -1178). Creates sales and use tax exemption for clothing and shoes w/ a value of less than \$100.

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?	shoveme	11/6 jld	km/6	RS, 11/6 km/6			
----	---------	----------	------	------------------	--	--	--

1 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.

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>
--------------	----------------	-----------------	--------------	----------------	------------------	-----------------	-----------------

FE Sent For: **05/19/1999.**

<END>

2001-2002

1999-2000 LEGISLATURE

-0919/1

LRB-1178/T

JKB

MES:pgt&jlg:hnh

JLD R MNR

2001 1999 ASSEMBLY BILL 368

June 8, 1999 - Introduced by Representatives LADWIG, KELSO, PETROWSKI, PETTIS, SUDER, GUNDRUM, BLACK, BOYLE, CARPENTER, FREESE, GRONEMUS, GROTHMAN, HANDRICK, HASENOHRL, HUEBSCH, KREIBICH, F. LASEE, LASSA, MONTGOMERY, MUSSER, NASS, PLALE, PLOUFF, POWERS, RYBA, SERATTI, SPILLNER, TURNER and WASSERMAN, cosponsored by Senators DRZEWIECKI and ZIEN. Referred to Joint survey committee on Tax Exemptions.

[Handwritten signature]

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.

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 (AA) ⁴⁶ of the statutes is created to read:
4 77.54 (AA) ⁴⁶ The gross receipts from the sale of and the storage, use or other
5 consumption in this state of clothing and shoes if the sales price of the clothing or
6 shoes is less than \$100.

7 SECTION 2. Effective date.

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

11/8/00 Janine
called & asked that
the amendment also
be added to
LRB-0919/1

→ 99a0256/2



State of Wisconsin
2001 - 2002 LEGISLATURE

LRB-0919
JK&MES:jld:km
RMR

2001 BILL

reger

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,

This bill creates a sales tax and use tax exemption for clothing and shoes the value of which is less than \$100.

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.

✓
FNG
ANL

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

3 SECTION 1. 77.54 (46) of the statutes is created to read:

4 77.54 (46) The gross receipts from the sale of and the storage, use or other
5 consumption in this state of clothing and shoes, if the sales price of the clothing or
6 shoes is less than \$100.

for human consumption,

7 SECTION 2. Effective date.

INS
1-6

BILL

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

3 (END)

**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~~ 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 (AA) ⁴⁶ 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. ⁷⁰⁵ ~~704~~ 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,

INS
1-6

RWF

1
2
3
4
5
6
7
8
9
10
11
12

2001-2002 DRAFTING INSERT
FROM THE
LEGISLATIVE REFERENCE BUREAU

9
LRB-0918/2ins
JK&MES:jld:km

NOTE

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.

~~15
County of Cook
Professional Baseball Park District
Professional Football Stadium District~~



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-0919 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

LRB

February 5th, 2001

MEMORANDUM

To: Representative Ladwig

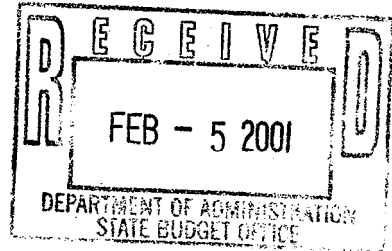
From: Marc E. Shovers, Sr. Legislative Attorney, (608) 266-0129

Subject: Technical Memorandum to **2001 AB 23** (LRB 019-0919/2)

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

January 30, 2001



TO: Marc E. Shovers
Joseph Kreye
Legislative Reference Bureau

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

SUBJECT: Technical Memorandum on Assembly Bill 23, Relating to a Sales and Use Tax Exemption for Clothing and Shoes

The Department of Revenue's administration of the exemption would be facilitated by an explicit definition of the tangible personal property that would become exempt. For example, it would be helpful if 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.

Legislation in states that exempt clothing or the definition of clothing being developed in the Streamlined Sales Tax Project might be useful in this regard.

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 or 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.

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

YEB:DC:ds
I:\fsn01-02\dc\lab23.tec