01/19/2001 01:49:18 PM Page 1

2001 DRAFTING REQUEST

Bill

Wanted: As time permits				Received By: jkreye Identical to LRB: 99-3368				
								For: Joa
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2001 DRAFTING REQUEST

Bill

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2001 DRAFTING REQUEST

Bill

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Kreye, Joseph

From: Sent:

Kunkel, Mark

Wednesday, November 29, 2000 2:14 PM

To: Subject: Kreye, Joseph Tax redraft

Can you redraft a bill I did last session (probably when you were really busy): 1999 Senate Bill 235 (99-3368/1)? It pertains to a sales tax exemption for residential electricity). Thanx.

Oh, the requester is Rep. Joan Wade Spillner. Jason in her office talked to me.

Mark Kunkel Legislative Attorney Legislative Reference Bureau (608) 266-0131 mark.kunkel@legis.state.wi.us

FISCAL ESTIMATE FORM	·	1999 Se:	ssion
	LRB # - 3368/1		
, □ ORIĞINAL □ UPDATED	INTRODUCTION	I# SB 235	
☐ CORRECTED ☐ SUPPLEMENTAL	Admin. Rule #		
Subject Salar and Hay Ton 5			
Create Sales and Use Tax Exemption for Fiscal Effect	or Electricity Sold fo	r Residential Use	
State: No State Fiscal Effect Check columns below only if bill makes a direct sum sufficient appropriation		☐ Increase Costs - May be Possi Within Agency's Budget ☐ Ye	
	sting Revenues		
 □ Decrease Existing Appropriation □ Create New Appropriation 	kisting Revenues	☐ Decrease Costs	
Local: No Local Government Costs			
Permissive ☐ Mandatory ☐ Per 2. ☐ Decrease Costs ☐ Permissive ☐ Mandatory ☐ Permissive ☐ Permi	se Revenues rmissive	☐ Counties ☐ Others	Cities /BPD
Fund Sources Affected		Appropriations	
☐ GPR ☐ FED ☐ PRO ☐ PRS ☐ SEG ☐ SE	EG-S		
Assumptions Used in Arriving at Fiscal Estimate:	· .		-
Residential sales of electricity in 1997 that we based on data in <i>Wisconsin Energy Statistic</i> Energy and Intergovernmental Relations. Befor electricity and historical change in consult November through April are estimated at \$6. November 1, 1999, the revenue loss from the annually. In 1998, county and stadium sales taxes we	vere subject to the sess published by the I ased on DRI's forecomption for Wisconsi 34 million for 1999-2 his bill would be appl	ales tax were an estimated \$ Department of Administration' asted growth in the consume on, sales of electricity to house 2000. Assuming this bill take coximately \$31.7 million (\$63	560.4 million, 's Division of er price index eholds from es effect on 4 x 5%)
percentage applies, the revenue loss to loca annually.	Il governments woul	d be \$2 million (\$31.7 million	x 6.24%)
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			. '
Long-Range Fiscal Implications:			
Agency/Prepared by: (Name & Phone No.) Auth	norized Signature/Telepho	ne No.	Date
Wisconsin Department of Revenue Year	ng-Eng Braun		1-10-
John T. Stott (608) 266-9706 (608	yes aron Year	10/ Bram 10/	17/99

CORRECTED SUPPLEMENTAL INTRODUCTION # SB 235 Subject Create Sales and Use Tax Exemption for Electricity Sold for Residential Use I. One-Time Costs or Revenue Impacts for State and/or Local Government (do not include in annualized fiscal effect): Annualized Costs: Increased Costs Increased Costs Increased Costs Increased Costs Increased Costs	FISCAL ESTIMATE WORKSHEET	Detailed Estimate of Annu	ual Fiscal Effect	1999 Session	
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1999 - 2000 LEGISLATURE

LRB-3368/1 AVDRIVE:km

1999 SENATE BILL 235

September 16, 1999 – Introduced by Senators Drzewiecki, Schultz, Welch, George, Wirch and Huelsman, cosponsored by Representatives Spillner, Musser, Wood, Stone, Plouff, Kaufert, Gronemus, Kelso, Ladwig, Owens, Sykora, Lassa, Reynolds, Handrick, Hasenohrl, F. Lasee, Ryba, Albers, Pettis, Gundrum, Kreuser and Petrowski. Referred to Joint survey committee on Tax Exemptions.

AN ACT to amond 77.54 (30) (a) 2. of the statutes; relating to: Alexandra sales

tax exemption for electricity sold for residential use dating any months

Analysis by the Legislative Reference Bureau

Under current law, electricity that is sold for residential use during the months November to April is exempt from the sales tax. This bill provides an exemption for electricity sold for residential use during any month.

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* 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:

SECTION 1. 77.54 (30) (a) 2. of the statutes is amended to read:

77.54 (30) (a) 2. Electricity and natural Natural gas sold during the months of November, December, January, February, March, and April for residential use and electricity sold during any month for residential use.

SECTION 2. Effective date.

1

2

SENATE BILL 235

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

3

(END)



State of Misconsin

LEGISLATIVE REFERENCE BUREAU

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

LEGAL SECTION: LEGAL FAX:

(608) 266-3561 (608) 264-6948

December 1, 2000

STEPHEN R. MILLER CHIEF

MEMORANDUM

To:

Representative Spillner Wade

From:

Joseph T. Kreye, Legislative Attorney

Re:

LRB-1247 Residential electricity

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.

X 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) 266-2263 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 Misconsin

LEGISLATIVE REFERENCE BUREAU

LEGAL SECTION: (608) REFERENCE SECTION: (608) FAX: (608)

(608) 266-3561 (608) 266-0341 (608) 266-5648 100 NORTH HAMILTON STREET P. O. BOX 2037 MADISON, WI 53701-2037

STEPHEN R. MILLER

February 7, 2001

MEMORANDUM

To:

Representative Wade

From:

Joseph T. Kreye, Legislative Attorney, (608) 266-2263

Subject:

Technical Memorandum to 2001 AB-28 (LRB 01-1247/1)

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 2, 2001

TO:

Joe Kreve

Legislative Reference Bureau

FROM:

Yeang-Eng Braun

Department of Revenue

SUBJECT:

Technical Memorandum on Assembly Bill 28 - Extend Sales and Use Tax

Exemption for Electricity Sold for Residential Use

UtB

The Department recommends that this bill, exempting electricity sold for residential year round rather than for the months of November through April, take effect on May 1 following enactment of the legislation, rather than July 1, 2001.

When the exemption for electricity used in farming was similarly extended in 1999 Wisconsin Act 9, utility companies requested a May 1 effective date to give them adequate time to program systems and obtain exemption certificates for persons with combined exempt and taxable use. In addition, utilities indicated that they currently change programming at the end of the existing exemption period in April, so the May 1 effective date would eliminate an additional programming step for them. We expect utilities to raise similar issues with the current bill.

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

YEB:DC:ds I:\fsn01-02\dc\ab28.tec