

2001 DRAFTING REQUEST

Bill

Received: 09/11/2000

Received By: jkreye

Wanted: As time permits

Identical to LRB:

For: Spencer Black (608) 266-7521

By/Representing:

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:

Sales and use tax exemption for nonprescription drugs

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 09/11/2000	gilfokm 09/11/2000		_____			S&L Tax
/1			martykr 09/12/2000	_____	lrb_docadmin 09/12/2000	lrb_docadmin 09/27/2000	

FE Sent For:

<END>

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1?	jkreye	1-9/11/2000 Kmg	Km 9/12	Scib 9/12			

FE Sent For:

<END>

~~1999 ASSEMBLY BILL 261~~

m 9-11-00

March 30, 1999 - Introduced by Representatives BLACK, PLALE, POWERS, BOCK, POCAN, HASENOHRL, MUSSER, LA FAVE, TURNER, WILLIAMS, GRONEMUS, BOYLE, J. LEHMAN, CARPENTER, HUBER, RILEY and BERCEAU, cosponsored by Senators BAUMGART, PLACHE and ROESSLER. Referred to Joint survey committee on Tax Exemptions.

Sen. Cat.

1 AN ACT to create 77.54 (14v) of the statutes; relating to: a sales and use tax
2 exemption for nonprescription drugs.

Analysis by the Legislative Reference Bureau

This bill creates a sales tax and use tax exemption for nonprescription drugs.

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 (14v) of the statutes is created to read:

4 77.54 (14v) The gross receipts from the sale of and the storage, use, or other
5 consumption of nonnarcotic drugs which may be sold without a prescription and
6 which are prepackaged for use by consumers and labeled in accordance with the
7 requirements of state and federal law.

8 SECTION 2. Effective date.



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

September 12, 2000

MEMORANDUM

To: Representative Black

From: Joseph T. Kreye, Legislative Attorney

Re: LRB-0221 Sales and use tax exemption for nonprescription drugs

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) 266-2263 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 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 19, 2001

MEMORANDUM

To: Representative Black

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

Subject: Technical Memorandum to 2001 AB-57 (LRB 01-0221/1)

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 14, 2001

TO: Joseph Kreye
Legislative Reference Bureau

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

SUBJECT: Technical Memorandum on Assembly Bill 57 – Create Sales and Use Tax Exemption for Nonprescription Drugs

A definition of the property qualifying for the proposed exemption would be helpful to the Department in interpreting and administering the proposed exemption. The Department suggests that, instead of "nonnarcotic drug," the word "drug" be used and it be defined as it is in Title 21 Section 321(g), United States Code. Further, the sponsor may wish to limit the exemption to drugs for human consumption.

The proposed legislation makes no provision for the funding of the costs involved in administering the activities required. If the author wishes to provide funding, appropriation language could be developed and costs allocated in the following manner:

	<u>Chapter 20</u>	<u>Amount</u>	<u>FTE</u>
one-time	s. 20.566 (1) (a)	\$56,100	

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

YEB:DC:ds
I:\fsn01-02\dclab57.tec