

2001 DRAFTING REQUEST

Bill

Received: 12/21/2000

Received By: jkreye

Wanted: As time permits

Identical to LRB: 99 AB 954

For: Luther Olsen (608) 266-8077

By/Representing: mary

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 tax exemption for laundry services

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 12/21/2000	rschluet 12/29/2000		_____			S&L Tax
/1			ismith 01/18/2001	_____	lrb_docadmin 01/18/2001	lrb_docadmin 01/23/2001	

FE Sent For:

<END>

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1/?	jkreye	11 <i>[Signature]</i> 12-21-00	IS 1/18/01	IS/KF 1/18/01			

FE Sent For:

<END>

Mary Leg Butler Olson

redraft 99 AB 954 - coin operated laundry
revisions

266-8077

16/4/1

m 12-21-00

1999 ASSEMBLY BILL 954

March 30, 2000 - Introduced by Representatives OLSEN, J. LEHMAN, KREUSER, HUEBSCH, GROTHMAN, JOHNSON, HASENOHRL, KREIBICIL, GOETSCH, MONTGOMERY, UNDERHEIM, SPILLNER, HAHN, OTT, POCAN, M. LEHMAN and TOWNSEND, cosponsored by Senators CHVALA, RUDE, SHIBILSKI, BURKE, HUELSMAN, FITZGERALD, ROESSLER, WELCH and SCHULTZ. Referred to Joint survey committee on Tax Exemptions.

1 AN ACT to amend 77.52 (2) (a) 6. of the statutes; relating to: expanding the sales
2 tax exemption for coin-operated laundry services to include all self-service
3 laundry services.

Analysis by the Legislative Reference Bureau

Under current law, laundry services performed by a customer in a coin-operated, self-service machine are exempt from the sales tax. This bill extends that exemption to all self-service laundry services.

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:

p.w.f.
4
6

SECTION 1. 77.52 (2) (a) 6. of the statutes is amended to read:

77.52 (2) (a) 6. Laundry, dry cleaning, pressing and dyeing services, except when performed on raw materials or goods in process destined for sale, except when

ASSEMBLY BILL 954

SECTION 1

p.w.f. | ~~S~~
performed on cloth diapers by a diaper service^v and except when the service is
2 performed by the customer through the use of ~~coin-operated~~, self-service machines.

3 **SECTION 2. Effective date.**

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

6 (END)



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

January 18, 2001

MEMORANDUM

To: Representative Olsen

From: Joseph T. Krcyc, Legislative Attorney

Re: LRB-1614 Sales tax exemption for laundry services

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.

2001 ASSEMBLY BILL 187

March 8, 2001 - Introduced by Representatives OLSEN, GUNDERSON, WADE, MUSSER, PETTIS, KREUSER, SYKORA, POWERS, ALBERS, JOHNSRUD, OWENS and J. LEHMAN, cosponsored by Senators CHVALA, ROESSLER, BURKE, WELCH, BAUMGART and HUELSMAN. Referred to Committee on Ways and Means. Referred to Joint survey committee on Tax Exemptions.

Added

1 **AN ACT to amend 77.52 (2) (a) 6. of the statutes; relating to: expanding the sales**
 2 **tax exemption for coin-operated laundry services to include all self-service**
 3 **laundry services.**

Analysis by the Legislative Reference Bureau

Under current law, laundry services performed by a customer in a coin-operated, self-service machine are exempt from the sales tax. This bill extends that exemption to all self-service laundry services.

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:

4 **SECTION 1. 77.52 (2) (a) 6. of the statutes is amended to read:**
 5 **77.52 (2) (a) 6. Laundry, dry cleaning, pressing, and dyeing services, except**
 6 **when performed on raw materials or goods in process destined for sale, except when**

ASSEMBLY BILL 187

1 performed on cloth diapers by a diaper service, and except when the service is
2 performed by the customer through the use of ~~coin-operated~~, self-service machines.

3 **SECTION 2. Effective date.**

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

6 (END)



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

March 22, 2001

MEMORANDUM

To: Representative Olsen

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

Subject: Technical Memorandum to **2001 AB-187** (LRB 01-1614/1)

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

March 19, 2001

TO: Joseph Kreye
Legislative Reference Bureau

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

SUBJECT: Technical Memorandum on AB 187 regarding Exempting from Sales Tax All Self-Service Laundry and Dry Cleaning Services

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 Blair Kruger at 266-1310.

YEB:BPK:dls
I:\fsn01-02\bk\lab187.tec