

2001 DRAFTING REQUEST

Bill

Received: 02/06/2001

Received By: jkreye

Wanted: As time permits

Identical to LRB:

For: Judy Krawczyk (608) 266-0485

By/Representing: ken

This file may be shown to any legislator: NO

Drafter: jkreye

May Contact:

Addl. Drafters:

Subject: Tax - sales

Extra Copies:

Pre Topic:

No specific pre topic given

Topic:

Sales tax exemption for textbooks

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>
/1	jkreye 02/07/2001	jdyer 02/08/2001	jfrantze 02/08/2001	_____	lrb_docadmin 02/08/2001		S&L Tax
	jkreye 03/20/2001	jdyer 03/20/2001		_____			
/2			martykr 03/20/2001	_____	lrb_docadmin 03/20/2001	lrb_docadminS&L 03/23/2001	Tax

FE Sent For:

<END>

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12 3/20 jld *12 3/20* *Kd 3/20*
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1?	jkreye	1 3/8 jld	2/2/8	Self 2/8			

FE Sent For:

<END>

2-6-01

01-2410

206-0485 — Ken Judy Krawczyk

sales tax exemption → textbook

books — required for course work

— purchased from bookstore affiliated

with the institution — university or college

MEMO TO: ALL LEGISLATORS
FROM: REP. JUDY KRAWCZYK
DATE: FEBRUARY 6, 2001
RE: PROPOSED LEGISLATION

I have been asked to introduce legislation which would provide a sales tax exemption for the purchase of textbooks to university and technical college students who are required to purchase the material as a part of their coursework. To ease the administration of this exemption, my proposal will require the textbooks to be purchased at a bookstore affiliated with the university or technical college.

Students attending a university or technical college face ever-rising costs and this sales tax exemption would provide a significant cost savings to them. It is my understanding five states currently provide this type of sales tax exemption. I would appreciate your support.

Please call Ken Machtan in my office (266-0485) by Friday, March 2, if you would like to co-sponsor this measure. Copies of the LRB language will be made available as soon as possible.



State of Wisconsin
2001 - 2002 LEGISLATURE

LRB-2410/??

JK:.....

JLD RMR

in 2-7-01

D-N

1 AN ACT ...; relating to: a sales tax and use tax exemption for textbooks

Analysis by the Legislative Reference Bureau

* This bill creates a sales tax and use tax exemption for textbooks that are
* required for a university, college, or technical college course and are purchased at a bookstore that is affiliated with the university, college, or technical college.

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:

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

3 77.54 (46) The gross receipts from the sale of and the storage, use, or other
4 consumption of textbooks that are required for a university, college, or technical
5 college course and are purchased at a bookstore that is affiliated with the university,
6 college, or technical college.

7 SECTION 2. Effective date.

1 (1) This act takes effect on the first day of the ¹2nd month beginning after
2 publication.

3 (END)

DRAFTER'S NOTE
FROM THE
LEGISLATIVE REFERENCE BUREAU

LRB-2410/4dn

JK: ^

JLd

Representative Krawczyk:

Please review this draft carefully to ensure that it is consistent with your intent.

Joseph T. Kreye
Legislative Attorney
Phone: (608) 266-2263
E-mail: joseph.kreye@legis.state.wi.us

DRAFTER'S NOTE
FROM THE
LEGISLATIVE REFERENCE BUREAU

LRB-2410/1dn
JK:jld:jf

February 8, 2001

Representative Krawczyk:

Please review this draft carefully to ensure that it is consistent with your intent.

Joseph T. Kreye
Legislative Attorney
Phone: (608) 266-2263
E-mail: joseph.kreye@legis.statc.wi.us

Keri

Judy Krawczyk 2410 -- refer to -- textbooks
~~24~~

266-0485

textbooks

redraft 2410 -

remove the "were pardoned from" language



2001 BILL

M 3-20-01

SOON

Regen

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

Analysis by the Legislative Reference Bureau

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7 ~~college, or technical college.~~

BILL

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

4 (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

March 20, 2001

MEMORANDUM

To: Representative Krawczyk

From: Joseph T. Kreye, Legislative Attorney

Re: LRB-2410 Sales tax exemption for textbooks

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

April 18, 2001

MEMORANDUM

To: Representative Krawczyk

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

Subject: Technical Memorandum to **2001 AB-264** (LRB-2410/2)

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

April 18, 2001

TO: Joseph Kreye
Legislative Reference Bureau

FROM: Dennis Collier
Department of Revenue

SUBJECT: Technical Memorandum on AB 264 - Sales Tax Exemption for College Textbooks

The language of the bill states that the exemption would apply to textbooks required for a university, college, or technical college course. It does not limit the exemption to textbooks used by a student in that class, nor to classes offered by Wisconsin institutions. Thus, it would exempt any textbook required at any university, college, or technical college, including those outside of Wisconsin, purchased by anyone (i.e., not just a student).

If it is the intent to make only students' textbooks exempt from sales and use tax, reference should be made to textbooks for use by a student in a university, college or technical college course.

If it is the intent to have only the textbooks required by Wisconsin institutions of higher education exempt, the bill should indicate that.

Language on the individual income tax deduction for tuition in sec. 71.05(6)(b)28, Wis. Stats., may suggest an approach for limiting this exemption.

If you have questions regarding this technical memorandum, please contact Rebecca Boldt at 266-6785.