

**2001 DRAFTING REQUEST**

**Assembly Substitute Amendment (ASA-AB264)**

Received: 04/20/2001

Received By: jkreye

Wanted: 04/23/2001

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:

Submit via email: NO

Requester's email:

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**Pre Topic:**

No specific pre topic given

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**Topic:**

Sales and use tax exemption for textbooks

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**Instructions:**

See Attached

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**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 04/20/2001	gilfokm 04/20/2001	pgreensl 04/20/2001	_____	lrb_docadmin 04/20/2001	lrb_docadmin 04/20/2001	

FE Sent For:

<END>

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1?	jkreye	1-4/Kmg 120-01	4/ 20 P8	4/20 self			

FE Sent For:

<END>

4-20-01

Ken - Rep. Krawczyk

amendment to AB264 - respond to

DOR tech memo. (01-2410/2)

## 2001 ASSEMBLY BILL 264

March 30, 2001 - Introduced by Representatives KRAWCZYK, GROTHMAN, WADE, SCHNEIDER, MCCORMICK, RYBA, LOEFFELHOLZ, FREESE, POWERS, PLOUFF, GUNDERSON, LASSA, SHILLING, BOYLE, BALOW, F. LASEE, MUSSER, PETROWSKI, JESKEWITZ, GRONEMUS, PETTIS, YOUNG, D. MEYER, OWENS, SERATTI and BERCEAU, cosponsored by Senators LAZICH, GROBSCHMIDT, DARLING, ROESSLER, SCHULTZ and HANSEN. Referred to Committee on Colleges and Universities. Referred to Joint survey committee on Tax Exemptions.

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

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### *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.

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 (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 of textbooks that are required for a university, college, or technical  
6 college course.

7 SECTION 2. Effective date.





State of Wisconsin  
2001 - 2002 LEGISLATURE

LRBs0096/3

JK: King  
RMR

ASSEMBLY SUBSTITUTE AMENDMENT,  
TO 2001 ASSEMBLY BILL 264

4-20-01  
due Tues 4-24 AM

you

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

*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 course offered by a university,  
5 college, technical college, or school approved under s. 45.54, located in this state, and  
6 that are used by a student enrolled in the course.

7 SECTION 2. Effective date.

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

10

(END)

**DRAFTER'S NOTE**  
**FROM THE**  
**LEGISLATIVE REFERENCE BUREAU**

LRBs0096/7dn  
JK:.....

Representative Krawczyk:

Please review this draft carefully to ensure that it is consistent with your intent.  
Please contact me if you have any questions.

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**

LRBs0096/1dn  
JK:kmg:pg

April 20, 2001

Representative Krawczyk:

Please review this draft carefully to ensure that it is consistent with your intent.  
Please contact me if you have any questions.

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