

2001 DRAFTING REQUEST

Bill

Received: 09/06/2001

Received By: jkreye

Wanted: Today

Identical to LRB:

For: Jeff Stone (608) 266-8590

By/Representing:

This file may be shown to any legislator: NO

Drafter: jkreye

May Contact:

Addl. Drafters:

Subject: Tax - sales

Extra Copies:

Submit via email: YES

Requester's email: Rep.Stone@legis.state.wi.us

Carbon copy (CC:) to: Tami.Rongstad@legis.state.wi.us

Pre Topic:

No specific pre topic given

Topic:

Create definition for common and contract carriers for sales tax and use tax purposes

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 09/06/2001	jdyer 09/06/2001	kfollet 09/06/2001	_____	lrb_docadmin 09/06/2001	lrb_docadminS&L 09/06/2001	

FE Sent For:

<END>

09-10-01
(1/1")

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1/?	jkreye	11/9/01 jld	1/16/01	10/16/01 RS			

FE Sent For:

<END>



State of Wisconsin
2001 - 2002 LEGISLATURE

LRB-3729/1

JK:.....

RMK JLD

m 9-6-01
TODAY.

gar

1 AN ACT ...; relating to: creating definitions for common and contract carriers for
2 sales tax and use tax purposes. ✓

Analysis by the Legislative Reference Bureau

Under current law, the terms "common carrier" and "contract carrier" are not defined for sales tax and use tax purposes. This bill defines a "common carrier," for sales tax and use tax purposes, as a person who, for hire, transports passengers by motor vehicle between fixed points and over regular routes upon public highways or who, for hire, transports property, including valueless property, between fixed points and ~~over~~ ^{*} regular routes upon public highways. The bill defines "contract carrier" as a person who, for hire, transports property, including valueless property, by motor vehicle over regular or irregular routes upon public highways.

For further information see the *state and local* fiscal estimate, which will be printed as an appendix to this bill.

or irregular routes

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

3 SECTION 1. 77.51 (1p) of the statutes is created to read:
4 77.51 (1p) "Common carrier" means any person who holds himself or herself
5 out to the public as willing to undertake for hire to transport passengers by motor
6 vehicle between fixed end points or over a regular route upon the public highways.

to transport

① or property, including valueless property, over regular or irregular routes upon the
2 public highways. The transportation of passengers in taxicab service or in commuter
3 car pool or van pool vehicles with a passenger-carrying capacity of less than 16
4 persons or in a school bus under s. 120.13 (27) shall not be construed as being that
5 of a common carrier.

6 SECTION 2. 77.51 (1s) of the statutes is created to read:

7 77.51 (1s) "Contract carrier" means any person engaged, for hire, in the
8 transportation of property, including valueless property, by motor vehicle over a
9 regular or irregular route upon the public highways.

10 (END)

Emery, Lynn

From: Rongstad, Tami
Sent: Thursday, September 06, 2001 2:55 PM
To: LRB.Legal
Subject: Draft review: LRB-3729/1 Topic: Create definition for common and contract carriers for sales tax and use tax purposes

It has been requested by <Rongstad, Tami> that the following draft be jacketed for the ASSEMBLY:

Draft review: LRB-3729/1 Topic: Create definition for common and contract carriers for sales tax and use tax purposes

Barman, Mike

From: Hongstad, Tami
Sent: Monday, September 10, 2001 2:42 PM
To: Barman, Mike; Uecker, Deborah
Subject: FE needed

Hi Mike & Deborah-

I need a fiscal estimate for LRB 3729/1.

Thank you,

Tami Rongstad
Office of Rep. Jeff Stone



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

Lrb

September 18, 2001

MEMORANDUM

To: Representative Stone

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

Subject: Technical Memorandum to 2001 AB 491 (LRB 01-3729/1)

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.

Lrb

MEMORANDUM

September 18, 2001

TO: Joseph Kreye
Legislative Reference Bureau

FROM: Brian Pahnke
Department of Revenue

SUBJECT: Technical Memorandum on LRB 3729/1 Relating to Creating Definitions of "Common Carrier" and "Contract Carrier"

Currently, the Department of Revenue and courts rely on the definitions of "common carrier" and "contract carrier" in sec. 194.01 in determining when and where a taxable sale takes place. Important aspects of the determination are the requirements that the carrier be hauling "for hire" and upon "public highways". These terms are also defined in sec. 194.01. By not including these additional definitions, the department is at risk that it may no longer rely on the definitions of "for hire" and "public highway" in sec. 194.01. The result may be that "for hire" and "public highway" arguably mean something other than what they currently mean for sales and use tax purposes. Therefore, the author may wish to incorporate the definitions of "for hire" and "public highway" into sec. 77.51.

The effective date of the bill is the day after publication. Since the bill makes a significant change regarding who is eligible for an exemption, an effective date no earlier than first day of second month beginning after publication would give the department time to notify taxpayers of the change.

If you have questions regarding this technical memorandum, please contact Blair Kruger at (608) 266-1310 or bkruger@dor.state.wi.us.

BK:skr
I:\fsn01-02\bk\lrb37291.tec.doc