

2001 DRAFTING REQUEST

Bill

Received: 10/15/2001

Received By: jkreyc

Wanted: As time permits

Identical to LRB:

For: Mary Hubler (608) 266-2519

By/Representing: holly

This file may be shown to any legislator: NO

Drafter: jkreyc

May Contact:

Addl. Drafters:

Subject: Tax - sales

Extra Copies:

Submit via email: NO

Pre Topic:

No specific pre topic given

Topic:

Sales tax and use tax exemption for sales to nonprofit cemeteries

Instructions:

See Attached

Drafting History:

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofcd</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
/1	jkreye 10/17/2001	jdyer 10/17/2001	jfrantze 10/17/2001	_____	lrb_docadmin 10/17/2001	lrb_docadminS&L 10/25/2001	Tax

FE Sent For:

L At intro

<END>

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1?	jkreye	1 10/17 JLD	10/10/17	Self 10/17			

FE Sent For:

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6-2519

Kreye, Joseph

From: Kunkel, Mark
Sent: Saturday, October 13, 2001 9:36 AM
To: Kreye, Joseph
Subject: Drafting request

When you have a chance, please call Holly in Hubler's office. Seems they want to create a sales tax exemption for small nonprofit cemeteries. So that when a small nonprofit cemetery purchases something, like dirt to bury people, the small nonprofit cemetery doesn't have to pay a sales tax on the dirt.

Talk to me about how to define small nonprofit cemetery. There might be some current law language in one of my chapters (yes, I do cemetery regulation, because it's part of professional licensing!) that you can use.

Thanx!

Mark D. Kunkel
Legislative Attorney
Legislative Reference Bureau
(608) 266-0131

see
157.11(11) = certain nonprofit cemeteries →

see 77.54(9a)

all nonprofit cemeteries - religious & municipal

*use this definition but
delete "register" language
- cross-ref to def of "cemetery"
authority in ch. 157*



RMR jld

m 10-17-01

500 N

gar

1 AN ACT ...; relating to: a sales tax and use tax exemption for nonprofit
2 cemeteries. ✓

Analysis by the Legislative Reference Bureau

This bill creates a sales tax and use tax exemption for tangible personal property and services purchased by nonprofit cemeteries. ✓

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 (9a) (i) of the statutes is created to read:

4 77.54 (9a) (i) A cemetery authority, as defined in s. 157.061 (2), ✓ that is not
5 organized or conducted for pecuniary profit.

6 SECTION 2. Effective date.

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

9 (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

October 17, 2001

MEMORANDUM

To: Representative Hubler

From: Joseph T. Kreye, Legislative Attorney

Re: LRB-4031/1 Sales tax and use tax exemption for sales to nonprofit cemeteries

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.