

2001 DRAFTING REQUEST

Bill

Received: 11/28/2001

Received By: jkreye

Wanted: Today

Identical to LRB: 4172/1

For: Steven Foti (608) 266-2401

By/Representing: michael

This file may be shown to any legislator: NO

Drafter: jkreye

May Contact:

Addl. Drafters:

Subject: Tax - sales

Extra Copies:

Submit via email: NO

Pre Topic:

No specific pre topic given

Topic:

Administration of local exposition district taxes; report to identify each taxpayer in the district

Instructions:

See Attached; Jacket /1

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 11/28/2001	rschluet 11/28/2001		_____			S&L
/1			pgreensl 11/28/2001	_____	lrb_docadmin 11/28/2001	lrb_docadmin 11/28/2001	

FE Sent For:

<END>

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Sent for at intro

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JACKET SLASH 1,
PLEASE.

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/?	jkreye		11/28 ps	11/28 SELF			

FE Sent For:

<END>

11-28-01

Michael - Rep. Foti

4/72/81

6-2401

↳ for Burke

↳ comparison for Rep. Foti

folder for Foti's office

4327/1

RM not R

2001 BILL

in 11-28-01
gen cat
TODAY
no changes

1 AN ACT to amend 77.982 (3) and 77.991 (3) of the statutes; relating to: the
2 administration of local exposition district taxes.

Analysis by the Legislative Reference Bureau

Under current law, a county may impose a sales and use tax on the sale of tangible personal property and services in the county. Under current law, a local professional baseball park district and a local professional football stadium district may impose a sales and use tax on the sale of tangible personal property and services in the district. Retailers in the county or district collect the tax and remit the tax to the department of revenue (DOR). DOR distributes the tax revenue back to the county or district, less administrative expenses, along with a report that indicates the amount of the taxes collected from each retailer in the county or district.

Under current law, a local exposition district may impose a sales tax on food and beverage sales in the district and on automobile rentals in the district. Retailers in the district collect the tax and remit the tax to DOR. DOR distributes the tax revenue back to the district, less administrative expenses, but DOR is not required to submit a report that indicates the amount of the taxes collected from each retailer in the district. Under this bill, DOR must submit a report to the local exposition district that indicates the amount of the taxes collected from each retailer in the district.

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:

BILL

1 **SECTION 1.** 77.982 (3) of the statutes is amended to read:

2 77.982 (3) From the appropriation under s. 20.835 (4) (gg), the department of
3 revenue shall distribute 97.45% of the taxes collected under this subchapter for each
4 district to that district and shall indicate to the district the taxes reported by each
5 taxpayer in that district, no later than the end of the month following the end of the
6 calendar quarter in which the amounts were collected. The taxes distributed shall
7 be increased or decreased to reflect subsequent refunds, audit adjustments, and all
8 other adjustments. Interest paid on refunds of the tax under this subchapter shall
9 be paid from the appropriation under s. 20.835 (4) (gg) at the rate under s. 77.60 (1)
10 (a). Those taxes may be used only for the district's debt service on its bond
11 obligations. Any district that receives a report along with a payment under this
12 subsection is subject to the duties of confidentiality to which the department of
13 revenue is subject under s. 77.61 (5).

14 **SECTION 2.** 77.991 (3) of the statutes is amended to read:

15 77.991 (3) From the appropriation under s. 20.835 (4) (gg), the department of
16 revenue shall distribute 97.45% of the taxes collected under this subchapter for each
17 district to that district and shall indicate to the district the taxes reported by each
18 taxpayer in that district, no later than the end of the month following the end of the
19 calendar quarter in which the amounts were collected. The taxes distributed shall
20 be increased or decreased to reflect subsequent refunds, audit adjustments, and all
21 other adjustments. Interest paid on refunds of the tax under this subchapter shall
22 be paid from the appropriation under s. 20.835 (4) (gg) at the rate under s. 77.60 (1)
23 (a). Those taxes may be used only for the district's debt service on its bond
24 obligations. Any district that receives a report along with a payment under this

BILL

1 subsection is subject to the duties of confidentiality to which the department of
2 revenue is subject under s. 77.61 (5).

3 (END)