

### 2001 DRAFTING REQUEST

#### Bill

Received: 09/27/2000

Received By: jkreye

Wanted: As time permits

Identical to LRB:

For: Spencer Black (608) 266-7521

By/Representing:

This file may be shown to any legislator: NO

Drafter: jkreye

May Contact:

Alt. Drafters:

Subject: Tax - sales

Extra Copies:

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#### Pre Topic:

No specific pre topic given

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#### Topic:

Sales tax on luxury boxes

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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 09/27/2000	jdyer 09/28/2000	jfrantze 09/28/2000	_____	lrb_docadmin 09/28/2000	lrb_docadminS&L 10/02/2000	

FE Sent For: 

<END>

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1?	jkreye	1 9/28 jld	269/28	26 9/28			

FE Sent For:

<END>

# State Representative Spencer Black

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State Capitol  
P.O. Box 8952  
Madison, WI 53708  
(608) 266-7521

TO: Peter Dykman, Chief of Legislative Reference Bureau

FROM: Representative Spencer Black

DATE: September 27, 2000

RE: Draft Assembly Bill for the upcoming 2001-2002 legislative session.

Please draft an Assembly bill for me that includes relatively the same language as Senate Amendment 10 to Assembly Bill 1 from the September 1995 Special Session. Also, include language that deals with all professional sports.

The intent of this bill is to impose a sales tax on luxury boxes, sky boxes and club seats at sports stadiums or arenas in Wisconsin where tickets are subject to a sales tax.

Thank you for your assistance.



State of Wisconsin  
1995 - 1996 LEGISLATURE

LRBa2184/1  
JS:skg:ks

September 1995 Special Session

SENATE AMENDMENT 10,  
TO ASSEMBLY BILL 1

October 5, 1995 -- Offered by Senators WINEKE, DECKER, CHVALA, SHIBILSKI and MOEN.

1 At the locations indicated, amend the engrossed bill as follows:

2 1. Page 2, line 1: after the semicolon insert: "imposing a sales tax on luxury  
3 boxes, sky boxes and club seats at <sup>SPORTS</sup> stadiums <sup>or arenas</sup> built by a professional baseball park  
4 district;" where tickets are subject to a sales tax,

5 2. Page 19 line 21 after that line insert:

6 "SECTION 36m. 77.52 (2) (a) 13. of the statutes is created to read:

7 77.52 (2) (a) 13. The lease of luxury boxes, sky boxes and club seats at <sup>SPORTS</sup> stadiums <sup>or</sup>  
8 built by a professional baseball park district." where tickets are subject <sup>arenas</sup>  
9 (END) to a sales tax.

*if the sale of admissions to sporting events at the facility is subject to the tax imposed under this section.*

*a sports facility*



State of Wisconsin  
2001 - 2002 LEGISLATURE

LRB-05827

JK:.....

JLD  
RMR

in 9-27-00

gen

1

**AN ACT ...; relating to:** imposing the sales tax on the lease of luxury boxes, sky

2

boxes and club seats at sports facilities.

***Analysis by the Legislative Reference Bureau***

\* Under this bill, the lease of luxury boxes, sky boxes and club seats at a sports facility is subject to a sales tax at the rate of 5% of the gross receipts from the lease of such boxes and seats.

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.** 77.52 (2) (a) 13. of the statutes is created to read:

4

77.52 (2) (a) 13. The lease of luxury boxes, sky boxes and club seats at a sports facility, if the sale of admissions to sporting events at the facility is subject to the tax imposed under this section.

7

**SECTION 2. Effective date.**





# 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

September 28, 2000

### MEMORANDUM

To: Representative Black

From: Joseph T. Kreye, Legislative Attorney

Re: LRB-0582 Salcs tax on luxury boxes

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 22, 2002

## MEMORANDUM

**To:** Representative Black

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

**Subject:** Technical Memorandum to **2001 AB-922** (LRB -0582/1)

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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 19, 2002

**TO:** Joseph Kreye  
Legislative Reference Bureau

**FROM:** Brian Pahnke  
Department of Revenue

**SUBJECT:** Technical Memorandum on AB 922 relating to Sales Tax on Luxury Boxes

We have the following concerns about the bill:

1. The tax is limited to leases of boxes and seats. However, the boxes or seats are not necessarily leased. For example, a patron may be required to make a donation or purchase a "seat license" in addition to the stated cost of the box or seat. Language that imposes the tax on the furnishing of the luxury boxes, sky boxes, and club seats for dues, fees or other considerations would clarify which transactions are taxable under the bill.
2. The terms "luxury box", "sky box" and "club seat" are industry terms. Defining these terms may avoid confusion regarding the taxability of the items.
3. The date of sales or leases that are subject to the tax should be specified. We would suggest first imposing the tax on sales and leases entered into on or after the effective date of the act, so that sales and leases subject to the tax are clearly identified.

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