

**2001 Jr2 DRAFTING REQUEST**

**Assembly Amendment (AA-ASA1-AB1)**

Received: **03/12/2002**

Received By: **jkreye**

Wanted: **Soon**

Identical to LRB:

For: **Frank Boyle (608) 266-0640**

By/Representing: **mary lou**

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.Boyle@legis.state.wi.us**

Carbon copy (CC:) to: **marylou.keleher@legis.state.wi.us**

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**Pre Topic:**

No specific pre topic given

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**Topic:**

Sales tax on live performances

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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>
/?	jkreye 03/13/2002	gilfokm 03/13/2002		_____			
/1			rschluet 03/14/2002	_____	lrb_docadmin 03/14/2002	lrb_docadmin 03/14/2002	

03/14/2002 10:08:06 AM

Page 2

FE Sent For:

<END>

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1?	jkreye						
			3-14-2				

FE Sent For:

<END>

Jr2

AA to ASAI to AB1

2509/1  
kmg!

**2001 BILL**

3-13-02

#, Page 139, line 16: after that line insert:

1 **AN ACT to create** 77.52 (2) (a) 21. of the statutes; **relating to:** imposing the sales  
2 tax on live performances of bands and orchestras.

**Analysis by the Legislative Reference Bureau**

Under current law, payments to bands and orchestras for live performances are not subject to the sales tax. This bill imposes the sales tax on such payments. 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) 21. of the statutes is created to read:

4 77.52 (2) (a) 21. Live performances by bands and orchestras. For purposes of  
5 this subdivision, the tax imposed under this subchapter is imposed on payments to  
6 bands and orchestras for such performances.

7 **SECTION 2. Effective date:**

**BILL**

*\*. page 448, line 3: after that line insert:*

1

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

2

3

(END)

*(CS)*  
SALES TAX ON LIVE PERFORMANCES OF BANDS AND ORCHESTRAS. The treatment of section 77.52(2)(a) 21. of the statutes ✓