

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 Copics:

Submit via email: YES

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

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

Pre Topic:

No specific pre topic given

Topic:

Sales tax on access to health clubs

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

03/14/2002 10:31:59 AM

Page 2

LRB62511

FE Sent For:

<END>

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1?	jkreye	<i>KMG</i>	<i>3/14</i> <i>PS</i>	<i>3/14</i> <i>PS</i>			

FE Sent For:

<END>

Jr2

AA to ASAI to AB1

2001 BILL

h2511/1
Kmg

D-N

3-13-02

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

To Amend the sub.

1 AN ACT to amend 77.52 (2) (a) 2. of the statutes; relating to: imposing the sales
2 tax on access to health club facilities and equipment.

Analysis by the Legislative Reference Bureau

Under current law, generally, access to health club facilities and equipment, including the sale of club memberships, is not subject to the sales tax. This bill imposes the sales tax on such access.

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. ^{233b} 77.52 (2) (a) 2. of the statutes is amended to read:
4 77.52 (2) (a) 2. The sale of admissions to amusement, athletic, entertainment,
5 or recreational events or places except county fairs, the sale, rental, or use of regular
6 bingo cards, extra regular cards, and special bingo cards, and the sale of bingo
7 supplies to players and the. This subdivision applies to the furnishing, for dues, fees,
8 or other considerations, the privilege of access to clubs or the privilege of having

BILL

1 access to or the use of amusement, entertainment, athletic, or recreational devices
 2 or facilities, including the sale or furnishing of use of recreational facilities on a
 3 periodic basis or other recreational rights, including but not limited to membership
 4 rights, vacation services, and club memberships. "

Section 2. Effective date.

5
 6 ~~(1) This Act~~ takes effect on the first day of the 2nd month beginning after
 7 publication. "

(END)

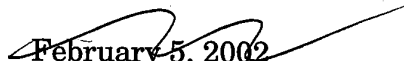
(CS)

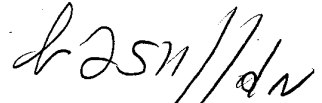
SALES TAX ON HEALTH CLUB FACILITIES AND
 EQUIPMENT. (CS) The treatment of section
 77.52(2)(a) 2% of the statute

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

**DRAFTER'S NOTE
FROM THE
LEGISLATIVE REFERENCE BUREAU**

LRB-4851/1dn
JK:kmg:ng


February 5, 2002


:Kmg:

Representative Boyle:

Please review this draft carefully to ensure that it is consistent with your intent. Because it is not clear how the department of revenue (DOR) interprets s. 77.52 (2) (a) 2., it is possible that the scope of the bill affects more than just health clubs. You may want DOR to review the bill.

Joseph T. Kreye
Legislative Attorney
Phone: (608) 266-2263
E-mail: joseph.kreye@legis.state.wi.us

**DRAFTER'S NOTE
FROM THE
LEGISLATIVE REFERENCE BUREAU**

LRBb2511/1dn
JK.kmg:pg

March 14, 2002

Representative Boyle:

Please review this draft carefully to ensure that it is consistent with your intent. Because it is not clear how the department of revenue (DOR) interprets s. 77.52 (2) (a) 2., it is possible that the scope of the bill affects more than just health clubs. You may want DOR to review the bill.

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