

2001 Jr2 DRAFTING REQUEST

Assembly Amendment (AA-ASA1-AB1)

Received: 03/12/2002

Received By: jkreyc

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: jkreyc

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

Pre Topic:

No specific pre topic given

Topic:

Sales tax on veterinary services

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>
/?	jkreyc 03/13/2002	hhagen 03/13/2002		_____			
/1			pgreensl 03/14/2002	_____	lrb_docadmin 03/14/2002	lrb_docadmin 03/14/2002	

FE Sent For:

<END>

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1?	jkreye	12hnh 3/13	3/14 pg	3/14 P8Hyr			

FE Sent For:

<END>

2514/1
JK:hmh.

2001 BILL

Jr2

AA to ASAI to ABI

3-13-02

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

1 **AN ACT to amend 77.52 (2) (a) 10; to repeal and recreate 77.52 (2) (a) 10; and**
2 **to create 77.52 (2) (a) 21. of the statutes; relating to: imposing the sales tax**
3 **on veterinary services.**

Analysis by the Legislative Reference Bureau

Under current law, the sale of veterinary services for pets is not subject to the sales tax. This bill imposes the sales tax on the sale of such services.

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:

4 **SECTION 1.** 77.52 (2) (a) 10. of the statutes, as affected by 2001 Wisconsin Act
5 16, is amended to read: ^{233 RA}

6 77.52 (2) (a) 10. Except for installing or applying tangible personal property
7 which that, when installed or applied, will constitute an addition or capital
8 improvement of real property, the repair, service, alteration, fitting, cleaning,

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1 painting, coating, towing, inspection, and maintenance of all items of tangible
2 personal property unless, at the time of such repair, service, alteration, fitting,
3 cleaning, painting, coating, towing, inspection, or maintenance, a sale in this state
4 of the type of property repaired, serviced, altered, fitted, cleaned, painted, coated,
5 towed, inspected, or maintained would have been exempt to the customer from sales
6 taxation under this subchapter, other than the exempt sale of a motor vehicle or truck
7 body to a nonresident under s. 77.54 (5) (a) and other than nontaxable sales under
8 s. 77.51 (14r). For purposes of this paragraph, the following items shall be deemed
9 considered to have retained their character as tangible personal property, regardless
10 of the extent to which any such item is fastened to, connected with, or built into real
11 property: furnaces, boilers, stoves, ovens, including associated hoods and exhaust
12 systems, heaters, air conditioners, humidifiers, dehumidifiers, refrigerators,
13 coolers, freezers, water pumps, water heaters, water conditioners and softeners,
14 clothes washers, clothes dryers, dishwashers, garbage disposal units, radios and
15 radio antennas, incinerators, television receivers and antennas, record players, tape
16 players, jukeboxes, vacuum cleaners, furniture and furnishings, carpeting and rugs,
17 bathroom fixtures, sinks, awnings, blinds, gas and electric logs, heat lamps,
18 electronic dust collectors, grills and rotisseries, bar equipment, intercoms,
19 recreational, sporting, gymnasium and athletic goods and equipment including by
20 way of illustration but not of limitation bowling alleys, golf practice equipment, pool
21 tables, punching bags, ski tows and swimming pools; equipment in offices, business
22 facilities, schools and hospitals but not in residential facilities including personal
23 residences, apartments, long-term care facilities, as defined under s. 16.009 (1) (em),
24 state institutions, as defined under s. 101.123 (1) (i), Type 1 secured correctional
25 facilities, as defined in s. 938.02 (19), or similar facilities, including by way of

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1 illustration but not of limitation lamps, chandeliers, and fans, venetian blinds,
2 canvas awnings, office and business machines, ice and milk dispensers,
3 beverage-making equipment, vending machines, soda fountains, steam warmers
4 and tables, compressors, condensing units and evaporative condensers, pneumatic
5 conveying systems; laundry, dry cleaning, and pressing machines, power tools,
6 burglar alarm and fire alarm fixtures, electric clocks, and electric signs. "Service"
7 ~~does not include services performed by veterinarians.~~ The tax imposed under this
8 subsection applies to the repair, service, alteration, fitting, cleaning, painting,
9 coating, towing, inspection, or maintenance of items listed in this subdivision,
10 regardless of whether the installation or application of tangible personal property
11 related to the items is an addition to or a capital improvement of real property, except
12 that the tax imposed under this subsection does not apply to the original installation
13 or the complete replacement of an item listed in this subdivision, if such installation
14 or replacement is a real property construction activity under s. 77.51 (2).

15 SECTION 2. ^{283cb} 77.52 (2) (a) 10. of the statutes, as affected by 2001 Wisconsin Act
16 (this act), is repealed and recreated to read:

17 77.52 (2) (a) 10. Except for installing or applying tangible personal property
18 which, when installed or applied, will constitute an addition or capital improvement
19 of real property, the repair, service, alteration, fitting, cleaning, painting, coating,
20 towing, inspection and maintenance of all items of tangible personal property unless,
21 at the time of such repair, service, alteration, fitting, cleaning, painting, coating,
22 towing, inspection or maintenance, a sale in this state of the type of property
23 repaired, serviced, altered, fitted, cleaned, painted, coated, towed, inspected, or
24 maintained would have been exempt to the customer from sales taxation under this
25 subchapter, other than the exempt sale of a motor vehicle or truck body to a

BILL

1 nonresident under s. 77.54 (5) (a) and other than nontaxable sales under s. 77.51
2 (14r). For purposes of this paragraph, the following items shall be deemed to have
3 retained their character as tangible personal property, regardless of the extent to
4 which any such item is fastened to, connected with or built into real property:
5 furnaces, boilers, stoves, ovens, including associated hoods and exhaust systems,
6 heaters, air conditioners, humidifiers, dehumidifiers, refrigerators, coolers, freezers,
7 water pumps, water heaters, water conditioners and softeners, clothes washers,
8 clothes dryers, dishwashers, garbage disposal units, radios and radio antennas,
9 incinerators, television receivers and antennas, record players, tape players,
10 jukeboxes, vacuum cleaners, furniture and furnishings, carpeting and rugs,
11 bathroom fixtures, sinks, awnings, blinds, gas and electric logs, heat lamps,
12 electronic dust collectors, grills and rotisseries, bar equipment, intercoms,
13 recreational, sporting, gymnasium and athletic goods and equipment including by
14 way of illustration but not of limitation bowling alleys, golf practice equipment, pool
15 tables, punching bags, ski tows and swimming pools; equipment in offices, business
16 facilities, schools and hospitals but not in residential facilities including personal
17 residences, apartments, long-term care facilities, as defined under s. 16.009 (1) (em),
18 state institutions, as defined under s. 101.123 (1) (i), Type 1 secured correctional
19 facilities, as defined in s. 938.02 (19), or similar facilities, including by way of
20 illustration but not of limitation lamps, chandeliers, and fans, venetian blinds,
21 canvas awnings, office and business machines, ice and milk dispensers,
22 beverage-making equipment, vending machines, soda fountains, steam warmers
23 and tables, compressors, condensing units and evaporative condensers, pneumatic
24 conveying systems; laundry, dry cleaning, and pressing machines, power tools,
25 burglar alarm and fire alarm fixtures, electric clocks, and electric signs. The tax

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

1 imposed under this subsection applies to the repair, service, alteration, fitting,
 2 cleaning, painting, coating, towing, inspection, or maintenance of items listed in this
 3 subdivision, regardless of whether the installation or application of tangible
 4 personal property related to the items is an addition to or a capital improvement of
 5 real property, except that the tax imposed under this subsection does not apply to the
 6 original installation or the complete replacement of an item listed in this subdivision,
 7 if such installation or replacement is a real property construction activity under s.
 8 77.51 (2).

9 SECTION 3. 77.52 (2) (a) 21. of the statutes is created to read:

10 77.52 (2) (a) 21. Veterinary services for pets. =,

11 ~~SECTION 4. Effective dates. This act takes effect on the first day of the 2nd~~
 12 ~~month beginning after publication, except as follows:~~

13 (1) The repeal and recreation of section 77.52 (2) (a) 10. of the statutes) takes
 14 effect on August 1, 2002. =

is affected by this act,

(END)

15
 = (1) SALES TAX ON VETERINARY SERVICES. (1) (a)
 The treatment of section
 77.52(2)(a) 10. and 21. of the statutes takes effect on the first
 day of the 2nd month beginning after publication.