

2001 DRAFTING REQUEST

Bill

Received: 06/05/2001

Received By: jkreye

Wanted: As time permits

Identical to LRB:

For: Robert Jauch (608) 266-3510

By/Representing: linda

This file may be shown to any legislator: NO

Drafter: jkreye

May Contact:

Addl. Drafters:

Subject: Tax - sales

Extra Copies:

Submit via email: NO

Requester's email:

Pre Topic:

No specific pre topic given

Topic:

Allow counties to impose additional 0.25% sales tax

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> |
|--------------|----------------------|--------------------|------------------------|----------------|----------------------------|---------------------------------|-----------------|
| /1 | jkreye 06/06/2001 | jdye 06/07/2001 | pgreensl 06/10/2001 | _____ | lrb_docadmin 06/10/2001 | lrb_docadminLocal 06/14/2001 | |

FE Sent For:

<END>

→ AT Intro

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|--------------|----------------|-----------------|--------------|----------------|------------------|-----------------|-----------------|
| 1? | jkreye | 1 6/7 jld | 6/10 pg | 6/10 self | | | |

FE Sent For:

<END>

65-01

Senator Joch

▷ Bonds — 266-3510

▷ county sale tax — add'l $\frac{1}{4}\%$ sale tax
increase to .75 —> counties who have
already

new counties —> 0.5% — .25%

▷ use at county's discretion?

↳ use or under current scheme



State of Wisconsin
2001 - 2002 LEGISLATURE

LRB-33967

JK:.....

JLD
RMR

in 6-6-01

1 AN ACT ^{you}...; relating to: the tax rate of the county sales tax and use tax. ✓

Analysis by the Legislative Reference Bureau

Under current law, a county may impose, by ordinance, a sales and use tax on tangible personal property and services sold in the county and on tangible personal property stored or used in the county. The tax rate is 0.5% ✓ of the amount the purchaser paid for the tangible personal property or service.

Under this bill, a county may impose, by ordinance, a sales and use tax at a rate of either 0.5% of the amount the purchaser paid for the tangible personal property or service or 0.75% ✓ of the amount the purchaser paid for the tangible personal property or service.

For further information see the *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:

2 SECTION 1. 77.70 ✓ of the statutes is amended to read:

3 **77.70 Adoption by county ordinance.** Any county desiring to impose county
4 sales and use taxes under this subchapter may do so by the adoption of an ordinance,
5 stating its purpose and referring to this subchapter. The county sales and use taxes
6 may be imposed at a rate of either 0.5% ✓ of the gross receipts or sales price or 0.75%

1 of the gross receipts or sales price ✓ and only for the purpose of directly reducing the
2 property tax levy and only in their entirety as provided in this subchapter. That
3 ordinance shall be effective on the first day of January, the first day of April, the first
4 day of July or the first day of October. A certified copy of that ordinance shall be
5 delivered to the secretary of revenue at least 120 days prior to its effective date. The
6 repeal of any such ordinance shall be effective on December 31. A certified copy of
7 a repeal ordinance shall be delivered to the secretary of revenue at least 60 days
8 before the effective date of the repeal.

9 History: 1985 a. 41, 120; 1987 a. 27; 1991 a. 39. ✓

SECTION 2. 77.71 (1) of the statutes is amended to read:

10 77.71 (1) For the privilege of selling, leasing or renting tangible personal
11 property and for the privilege of selling, performing or furnishing services a sales tax
12 is imposed upon retailers at the rate of ~~0.5%~~ under s. 77.70 ✓ in the case of a county
13 tax or at the rate under s. 77.705 or 77.706 in the case of a special district tax of the
14 gross receipts from the sale, lease or rental of tangible personal property, except
15 property taxed under sub. (4), sold, leased or rented at retail in the county or special
16 district or from selling, performing or furnishing services described under s. 77.52
17 (2) in the county or special district.

18 History: 1985 a. 41; 1987 a. 27; 1995 a. 27, 56; 1999 a. 16. ✓

SECTION 3. 77.71 (2) of the statutes is amended to read:

19 77.71 (2) An excise tax is imposed at the rate of ~~0.5%~~ under s. 77.70 ✓ in the case
20 of a county tax or at the rate under s. 77.705 or 77.706 in the case of a special district
21 tax of the sales price upon every person storing, using or otherwise consuming in the
22 county or special district tangible personal property or services if the property or
23 service is subject to the state use tax under s. 77.53, except that a receipt indicating
24 that the tax under sub. (1), (3) or (4) has been paid relieves the buyer of liability for

1 the tax under this subsection and except that if the buyer has paid a similar local tax
2 in another state on a purchase of the same property or services that tax shall be
3 credited against the tax under this subsection and except that for motor vehicles that
4 are used for a purpose in addition to retention, demonstration or display while held
5 for sale in the regular course of business by a dealer the tax under this subsection
6 is imposed not on the sales price but on the amount under s. 77.53 (1m).

History: 1985 a. 41; 1987 a. 27; 1995 a. 27, 56; 1999 a. 167 ✓

7 **SECTION 4.** 77.71 (3) of the statutes is amended to read:

8 77.71 (3) An excise tax is imposed upon a contractor engaged in construction
9 activities within the county or special district, at the rate of ~~0.5%~~ under s. 77.70 ✓ in
10 the case of a county tax or at the rate under s. 77.705 or 77.706 in the case of a special
11 district tax of the sales price of tangible personal property that is used in
12 constructing, altering, repairing or improving real property and that becomes a
13 component part of real property in that county or special district, except that if the
14 contractor has paid the sales tax of a county in the case of a county tax or of a special
15 district in the case of a special district tax in this state on that property, or has paid
16 a similar local sales tax in another state on a purchase of the same property, that tax
17 shall be credited against the tax under this subsection.

History: 1985 a. 41; 1987 a. 27; 1995 a. 27, 56; 1999 a. 167 ✓

18 **SECTION 5.** 77.71 (4) of the statutes is amended to read:

19 (19) 77.71 (4) An excise tax is imposed at the rate ~~of~~ ^e of 0.5% under s. 77.70 ✓ in the
20 case of a county tax or at the rate under s. 77.705 or 77.706 in the case of a special
21 district tax of the sales price upon every person storing, using or otherwise
22 consuming a motor vehicle, boat, snowmobile, mobile home not exceeding 45 feet in
23 length, trailer, semitrailer, all-terrain vehicle or aircraft, if that property must be
24 registered or titled with this state and if that property is to be customarily kept in

1 a county that has in effect an ordinance under s. 77.70 or in a special district that has
2 in effect a resolution under s. 77.705 or 77.706, except that if the buyer has paid a
3 similar local sales tax in another state on a purchase of the same property that tax
4 shall be credited against the tax under this subsection.

5 **History:** 1985 a. 41; 1987 a. 27; 1995 a. 27, 56; 1999 a. 167.

(END)



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

June 10, 2001

MEMORANDUM

To: Senator Jauch

From: Joseph T. Kreye, Legislative Attorney

Re: LRB-3396/1 Allow counties to impose additional 0.25% sales tax

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

February 14, 2002

MEMORANDUM

To: Senator Jauch

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

Subject: Technical Memorandum to **2001 SB-405** (LRB-3396/1)

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

February 13, 2002

TO: Joseph Kreye
Legislative Reference Bureau

FROM: Brian Pahnke
Department of Revenue

SUBJECT: Technical Memorandum on SB 405 regarding Allowing Counties to Impose Sales Tax at a Rate of 0.5% or 0.75%

The proposed legislation makes no provision for the funding of the costs involved in administering the activities required. If the author wishes to provide funding, appropriation language could be developed and costs allocated in the following manner:

| | <u>Chapter 20</u> | <u>Amount</u> | <u>FTE</u> |
|----------|-------------------|---------------|------------|
| one-time | s. 20.566 (1) (g) | \$351,600 | |
| annual | s. 20.566 (1) (g) | \$96,100 | |

If you have any questions regarding this technical memorandum, please contact Blair Kruger at 266-1310 or bkruger@dor.state.wi.us.