

2001 DRAFTING REQUEST

Assembly Amendment (AA-ASA1-SB55)

Received: 06/21/2001

Received By: jkreye

Wanted: As time permits

Identical to LRB:

For: Assembly Republican Caucus

By/Representing: Hartsough

This file may be shown to any legislator: NO

Drafter: jkreye

May Contact:

Addl. Drafters: fasttn

Subject: Tax - utilities

Extra Copies:

Submit via email: NO

Requester's email:

Pre Topic:

ARC:.....Hartsough - AM8,

Topic:

Gross earnings tax on car line companies

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 06/21/2001	jdyer 06/21/2001	haugca 06/22/2001	_____	lrb_docadmin 06/22/2001		
	fasttn 06/21/2001	jdyer 06/25/2001		_____			
	jkreye 06/25/2001			_____			

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/1	jkreye 06/21/2001 fasttn 06/21/2001	jdye 06/21/2001 1/2 6/25 jld	haugca 06/22/2001	_____	lrb_docadmin 06/22/2001		

6-25-01

FE Sent For:

<END>

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/1	jkreye	1/21 jkd	CH 6-22	CH 6-22 pb			

FE Sent For:

<END>

Budget Amendments 2001 - 2003

Prepared by the Assembly Republican Caucus

Statement of Intent Modifies the tax on gross earnings of car line companies.

Legislator	Ainsworth	Amendment	8
Legislator 2		Pass or Fail	Pass
Legislator 3		Spending Cut	
Legislator 4		Withdrawn	
Staff contact	Kristina Boardman	Package	

Agency Transportation

Summary Under current law, the state imposes a tax on the gross earnings of a car line company at a rate of 3%, in lieu of imposing property taxes. Railroad companies are currently assessed the personal property tax at a rate of 2.2%.

* This amendment would establish a more equitable tax structure for railroad companies and car line companies, by reducing the car line company gross earnings tax from 3% to 2.5%.

Fiscal Impact The Department of Revenue estimates loss of revenue to be approximately \$100,000 annually. The amendment appropriates \$100,000 SEG from mass transit in 2001-2002 and \$100,000 in 2002-2003 to fund this decrease in the car line company gross earnings tax. - TNF

Drafting Inst

ARC Analyst Hartsough

~~Fund A~~
~~side funds~~

t/c Al Runde 6/21
per fiscal year
(hr) - \$21,300
(hs) - \$5,700
(ht) - \$57,600
(hv) - \$15,400

Joe?

What taxable year?

from revenue enacted with 2001
enact year 2002

TNF

Request # 13



WANTED SOON
turned in 6/21

jld

ARC:.....Hartsough – AM8, Gross earnings tax on car line companies

FOR 2001-03 BUDGET — NOT READY FOR INTRODUCTION

CAUCUS ASSEMBLY AMENDMENT

TO ASSEMBLY SUBSTITUTE AMENDMENT 1,

TO 2001 ASSEMBLY BILL 144

Insert 1-1^v

substitute amendment

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

2 1. Page 842, line 4: after that line insert:

3 "SECTION 2236^x 76.39 (2) of the statutes is amended to read:

4 76.39 (2) There is levied annually a gross earnings tax in lieu of all property
5 taxes on the car line equipment of a car line company equal to 3% ^v2.5% of the gross
6 earnings in this state. Every railroad company operating in this state shall, upon
7 making payment to each car line company for use of its cars, withhold 3% ^v2.5% of the
8 amount constituting the gross earnings in this state of such car line company."

History: 1971 c. 215; 1975 c. 39, 224; 1977 c. 29, 418; 1979 c. 110 ss. 21, 60 (13); 1981 c. 20; 1983 a. 27, 189; 1985 a. 120; 1987 a. 399; 1991 a. 39; 1993 a. 453; 1995 a. 227, 237; 1997 a. 27.

9 2. Page 1403, line 19: after that line insert:

1. ^e(5~~m~~) CAR LINE COMPANIES. The treatment of section 76.39⁽²⁾ of the statutes first
2 applies to the assessment year 2002 and to tax payments due no later than
3 September 10, 2001.”

4

(END)

2001

INSERT 1-1
AMENDMENTS

LRB 61278 1 1

JK+TNF: : :

\$\$\$ INCREASE/DECREASE

In the component bar, for a "regular" amendment item:

For the item text, execute: create → item: → m: → \$inc-dec

#. Page 183, line 11: ~~in~~ decrease the dollar amount for fiscal year 2001-02 by \$ 21,300 and ~~in~~ decrease the dollar amount for fiscal year 2002-03 by \$ 21,300 (to decrease funding for the purpose) ~~purpose~~ for which the appropriation is made ~~to~~ ~~increase funding for~~

#. Page 183, line 13: ~~in~~ decrease the dollar amount for fiscal year 2001-02 by \$ 5,700 and ~~in~~ decrease the dollar amount for fiscal year 2002-03 by \$ 5,700 (to decrease funding for the purpose) ~~purpose~~ for which the appropriation is made ~~to~~ ~~increase funding for~~

In the component bar, for a "frozen" amendment item (used in amendments to amendments):

For the item text, execute: create → item: → afterline [or the applicable item]
For the "frozen" item text, execute: create → item: → frz: → m: → \$inc-dec

#. Page 183, line 15: ~~in~~ decrease the dollar amount for fiscal year 2001-02 by \$ 57,600 and ~~in~~ decrease the dollar amount for fiscal year 2002-03 by \$ 57,600 (to decrease funding for the purpose) ~~purpose~~ for which the appropriation is made ~~to~~ ~~increase funding for~~

LPS
use
this
component

* Use the 2nd alternative if the purpose of the increase or decrease is more limited than the purpose or purposes of the appropriation as currently shown in the text of ch. 20, stats.

2001

Insert 1-1 (page 2 of 2)

AMENDMENTS

LRB 61278 11

JK+TNF : _____ : _____

\$\$\$ INCREASE/DECREASE

In the component bar, for a "regular" amendment item:

For the item text, execute: create → item: → m: → \$inc-dec

#. Page 183, line 17 : ~~in~~decrease the dollar amount for fiscal year 2001-02 by \$ 15 , 400 and ~~in~~decrease the dollar amount for fiscal year 2002-03 by \$ 15 , 400 [to de.crease funding for the [purpose] [purposes] for which the appropriation is made] [to ~~de.crease funding for~~]*

#. Page , line : in(de)crease the dollar amount for fiscal year 2001-02 by \$, , and in(de)crease the dollar amount for fiscal year 2002-03 by \$, , [to . . .crease funding for the [purpose] [purposes] for which the appropriation is made] [to . . .crease funding for]*

In the component bar, for a "frozen" amendment item (used in amendments to amendments):
 For the item text, execute: create → item: → afterline [or the applicable item]
 For the "frozen" item text, execute: create → item: → frz: → m: → \$inc-dec

#. Page , line :
 Page , line : in(de)crease the dollar amount for fiscal year 2001-02 by \$, , and in(de)crease the dollar amount for fiscal year 2002-03 by \$, , [to . . .crease funding for the [purpose] [purposes] for which the appropriation is made] [to . . .crease funding for]*

* Use the 2nd alternative if the purpose of the increase or decrease is more limited than the purpose or purposes of the appropriation as currently shown in the text of ch. 20, stats.

End of insert



State of Wisconsin
2001 - 2002 LEGISLATURE

LRBb1278/1
JK&TNF:jld:ch

AMTR

ARC:.....Hartsough - AM8, Gross earnings tax on car line companies

FOR 2001-03 BUDGET — NOT READY FOR INTRODUCTION

CAUCUS ASSEMBLY AMENDMENT

TO ASSEMBLY SUBSTITUTE AMENDMENT 1,

TO 2001 SENATE BILL 55

m 6-25-01

- 1 At the locations indicated, amend the substitute amendment as follows:
- 2 **1.** Page 183, line 11: decrease the dollar amount for fiscal year 2001-02 by
- 3 \$21,300 and decrease the dollar amount for fiscal year 2002-03 by \$21,300 to
- 4 decrease funding for the purpose for which the appropriation is made.
- 5 **2.** Page 183, line 13: decrease the dollar amount for fiscal year 2001-02 by
- 6 \$5,700 and decrease the dollar amount for fiscal year 2002-03 by \$5,700 to decrease
- 7 funding for the purpose for which the appropriation is made.
- 8 **3.** Page 183, line 15: decrease the dollar amount for fiscal year 2001-02 by
- 9 \$57,600 and decrease the dollar amount for fiscal year 2002-03 by \$57,600 to
- 10 decrease funding for the purpose for which the appropriation is made.

2001-2002 DRAFTING INSERT
FROM THE
LEGISLATIVE REFERENCE BUREAU

LRBb1278/lins
JK&TNF:jld:ch

Insert 2 - 3

1 **1.** Page 280, line 11: after that line insert:

② “(rd) Transfer from the transportation

③ fund to the general fund^e SEG A 100,000 100,000^{”)}.

④ **2.** Page 407, line 1³~~1~~: after that line insert:

⑤ “SECTION 93~~8~~⁹m. 20.855 (4) (rd)[✓] of the statutes is created to read:

6 20.855 (4) (rd) *Transfer from the transportation fund to the general fund.* From
7 the transportation fund, the amounts in the schedule to be transferred to the general
8 fund.”.

(end ins)

ARC:.....Hartsough – AM8, Gross earnings tax on car line companies

FOR 2001-03 BUDGET — NOT READY FOR INTRODUCTION

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8 **3.** Page 183, line 15: decrease the dollar amount for fiscal year 2001-02 by
9 \$57,600 and decrease the dollar amount for fiscal year 2002-03 by \$57,600 to
10 decrease funding for the purpose for which the appropriation is made.

