

2001 DRAFTING REQUEST

Assembly Amendment (AA-ASA1-SB55)

Received: **06/26/2001**

Received By: **jkreye**

Wanted: **Soon**

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:

Subject: **Tax - sales**

Extra Copies:

Submit via email: **NO**

Requester's email:

Pre Topic:

ARC:.....Hartsough - AM114,

Topic:

227: Sales tax exemption for trucks that haul valueless property

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 06/26/2001	wjackson 06/26/2001	rschluet 06/26/2001	_____	lrb_docadmin 06/26/2001		
/2	isagerro 06/27/2001	wjackson 06/27/2001	pgreensl 06/27/2001	_____	lrb_docadmin 06/27/2001		

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1/2 WLj 6/27
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p8

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1/?	jkreye	1 WLJ 6/26	check ed for /	_____	_____		

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<END>

Budget Amendments 2001 - 2003

1768

SK

Prepared by the Assembly Republican Caucus

Statement of Intent Apply the sales tax exemption to trucks of contract carriers that haul "valueless" property for hire.

Legislator	Olsen	Amendment	114
Legislator 2		Pass or Fail	Pass
Legislator 3		Spending Cut	
Legislator 4		Withdrawn	
Staff contact	Cari Lee	Package	

Agency Revenue

Summary Under current law, the sale of trucks to those who haul property for hire is exempt. The Department of Revenue (DOR), however, interprets "property" to mean something of value and, therefore, trucks that haul "valueless" property, such as refuse, are not eligible for the sales tax exemption.

The amendment specifies that the sales tax exemption apply to trucks that haul property for hire without value such as waste material, snow, refuse or garbage. The sales tax exemption does not apply to those who are not in the trucking business.

Fiscal Impact Indeterminate.

Drafting Inst

77.54 (5) (2)

ARC Analyst Hartsough

Request # 227



RMR

ARC:.....Hartsough – AM114, 227: Sales tax exemption for trucks that haul valueless property

FOR 2001-03 BUDGET — NOT READY FOR INTRODUCTION

CAUCUS ASSEMBLY AMENDMENT

TO ASSEMBLY SUBSTITUTE AMENDMENT 1,

TO 2001 SENATE BILL 55

mn 6-26-01

substitute amendment

①

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

2

1. Page 847, line 2: after that line insert:

③

“SECTION 2245^{mn}. 77.54 (5) (b) of the statutes is amended to read:

4

77.54 (5) (b) Motor trucks, truck tractors, road tractors, buses, trailers, and

5

semitrailers, and accessories, attachments, parts, supplies, and materials therefor,

6

sold to common or contract carriers who use such motor trucks, truck tractors, road

7

tractors, buses, trailers, and semitrailers exclusively as common or contract carriers,

8

including the urban mass transportation of passengers as defined in s. 71.38 and

1 regardless of the value of the property hauled by such motor trucks, truck tractors,
2 road tractors, buses, trailers, or semitrailers.”.

History: 1971 c. 64, 154, 215, 311; 1973 c. 90, 156, 240; 1975 c. 39, 96, 102, 146, 200; 1977 c. 29; 1977 c. 83 ss. 13, 26; 1977 c. 250, 368, 418; 1979 c. 1, 34, 87, 174; 1981 c. 20; 1981 c. 79 s. 18; 1981 c. 96 s. 67; 1981 c. 264; 1981 c. 282 s. 47; 1981 c. 317; 1983 a. 27 ss. 1284d to 1284np, 2202 (38); 1983 a. 189 ss. 101, 106, 329 (5), (12), (13); 1983 a. 192, 287, 405, 426, 498, 510, 538, 544; 1985 a. 29, 149, 332; 1987 a. 27; 1987 a. 312 s. 17; 1987 a. 399; 1989 a. 31, 238, 270, 335, 359; 1991 a. 37, 39, 269, 316; 1993 a. 16, 263, 332; 1995 a. 27, 125, 235, 227; 1997 a. 27, 35, 41, 184, 237, 291; 1999 a. 9, 65, 83; 1999 a. 150 s. 672; 1999 a. 167.

3 **2.** Page 1423, line 15: after that line insert:

4 ^P~~(1m)~~ SALES AND USE TAX EXEMPTION FOR MOTOR TRUCKS. The treatment of section
5 77.54 (5) (b) of the statutes takes effect on the first day of the 2nd month beginning
6 after publication.”.

7 (END)



State of Wisconsin
2001 - 2002 LEGISLATURE

LRBb1768/r

JK:wlj:cmh

2
RMR

ARC:.....Hartsough – AM114, 227: Sales tax exemption for trucks that haul valueless property

FOR 2001-03 BUDGET — NOT READY FOR INTRODUCTION

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7 tractors, buses, trailers, and semitrailers exclusively as common or contract carriers,
8 including the urban mass transportation of passengers as defined in s. 71.38 and

9 ~~regardless of the value of the property hauled by such motor trucks, truck tractors,~~
10 ~~road tractors, buses, trailers, or semitrailers.”~~

including the transportation of property that has no value, such as waste or snow



State of Wisconsin
2001 - 2002 LEGISLATURE

LRBb1768/2
JK:wlj:pg

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