

2001 DRAFTING REQUEST

Senate Amendment (SA-SSA1-SB55)

Received: 07/18/2001

Received By: jkreye

Wanted: As time permits

Identical to LRB:

For: Legislative Fiscal Bureau

By/Representing: Larson

This file may be shown to any legislator: NO

Drafter: jkreye

May Contact:

Addl. Drafters:

Subject: Tax - property

Extra Copies:

Submit via email: NO

Requester's email:

Pre Topic:

LFB:.....Larson -

Topic:

Sales and use tax exemption for water park water slides

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 07/18/2001	gilfokm 07/18/2001		_____			
/1			jfrantze 07/18/2001	_____	lrb_docadmin 07/18/2001		

FE Sent For:

<END>

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1?	jkreye	11-7/18 kmg	7/18	7/18 Kob			

FE Sent For:

<END>

Kreye, Joseph

From: Larson, Drew
Sent: Wednesday, July 18, 2001 9:02 AM
To: Kreye, Joseph
Subject: Sales Tax Exemption, Water-Park Water Slides

Regarding the draft, please modify the language to address DOR's concerns as expressed in the department's technical and drafting comments on SB 55. The relevant portion of DOR's comments on this exemption are presented below.

The provision as drafted includes an exemption for residential waterslides and parts, etc. DOR recommends amending the language to accomplish the intent of providing an exemption only for water-park waterslides. This could include excluding waterslides and supporting structures, attachments and parts at residential facilities, including personal residences, apartments, long-term care facilities, state institutions, or similar facilities.

Thanks.

Drew B. Larson
Legislative Fiscal Bureau
Tel. (608) 266-3847

Support with amendment	<p>Page 13, #19 SALES TAX EXEMPTION FOR SCHOOL CONSTRUCTION MATERIALS (Assembly)</p> <p>This provision creates a sales tax exemption for building materials purchased by private entities that are used in school construction, renovation or development projects in Wisconsin pursuant to a contract with a school district.</p> <p><u>Technical:</u> DOR has several suggestions for technical changes needed to implement the intent of the provision – see separate document attached.</p>
Support	<p>Page 13, #20 SALES TAX ON MOBILE TELECOMMUNICATIONS SERVICES (Senate)</p> <p>DOR strongly supports this provision.</p>
Neutral <i>technical change needed</i>	<p>Page 14, #21 SALES TAX EXEMPTION FOR CERTAIN COMMON OR CONTRACT MOTOR CARRIERS (Assembly)</p> <p>This provision is intended to provide a sales tax exemption for trucking companies which haul worthless property (e.g. garbage/snow), but could result in <u>major erosion of sales tax base</u> as companies restructure their operations to avoid sales tax.</p> <p><u>Technical:</u> As drafted, the proposal would not allow persons who are not common or contract carriers to purchase without tax, trucks used exclusively in hauling property that has no value. If that is the intent, the language could be modified as follows:</p> <p><i>Motor trucks, truck tractors, road tractors, buses, trailers and semitrailers, and accessories, attachments, parts, supplies and materials therefor, sold to common or contract carriers, or persons who are not common or contract carriers only because the items they haul have no value, who use such motor trucks, truck tractors, road tractors, buses, trailers and semitrailers exclusively as common or contract carriers, including the urban mass transportation of passengers as defined in s. 71.38, or exclusively in the transportation of property that has no value, such as waste and snow.</i></p>
Support with amendment	<p>Page 15, #23 SALES TAX EXEMPTION FOR WATER-PARK WATERSLIDES (Senate)</p> <p>This provision would create a sales/use tax exemption for waterslides, including supporting structures, attachments and parts.</p> <p>The provision as drafted includes an exemption for residential waterslides and parts, etc. DOR recommends amending the language to accomplish the intent of providing an exemption only for water-park waterslides. DOR suggests excluding waterslides and supporting structures, attachments and parts at residential facilities including personal residences, apartments, long-term care facilities, state institutions, or similar facilities.</p>

thing
JK

A
done

(A)

LFB:.....Larson - Sales and use tax exemption for water park waterslides

FOR 2001-03 BUDGET — NOT READY FOR INTRODUCTION

SENATE AMENDMENT

TO SENATE SUBSTITUTE AMENDMENT 1,

TO 2001 SENATE BILL 55

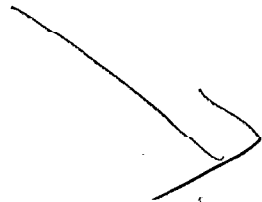
RM with R

in 7-18-01

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2

At the locations indicated, amend the bill as follows:

(END)



SDC:.....Keckhaver - CN7002, Sales tax exemption on water slides

FOR 2001-03 BUDGET - NOT READY FOR INTRODUCTION

**CAUCUS SENATE AMENDMENT
TO SENATE SUBSTITUTE AMENDMENT 1,
TO 2001 SENATE BILL 55**

and excluding water slides; and support structures, attachments, and parts for water slides; located at residential facilities, including personal residences, apartments, long-term care facilities, and state institutions

1 At the locations indicated, amend the substitute amendment as follows:

2 1. Page 847, line 15: after that line insert:

3 "SECTION 2246md. 77.54 (46) of the statutes is created to read:

4 77.54 (46) The gross receipts from the sale of and the storage, use, or other

5 consumption of ^{water park} water slides, including support structures, attachments, and parts

6 for ^{water park} water slides, but excluding underground piping, foundations, and wholly or

7 partially underground pools that are additions or improvements to real property."

8 2. Page 1423, line 21: after that line insert:



State of Wisconsin
2001 - 2002 LEGISLATURE

LRBb2137/1
JK:kmg:jf

LFB:.....Larson – Sales and use tax exemption for water park water slides

FOR 2001-03 BUDGET — NOT READY FOR INTRODUCTION

SENATE AMENDMENT

TO SENATE SUBSTITUTE AMENDMENT 1,

TO 2001 SENATE BILL 55

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

2 **1.** Page 847, line 15: after that line insert:

3 **“SECTION 2246md.** 77.54 (46) of the statutes is created to read:

4 77.54 (46) The gross receipts from the sale of and the storage, use, or other
5 consumption of water park water slides, including support structures, attachments,
6 and parts for water park water slides, but excluding underground piping,
7 foundations, and wholly or partially underground pools that are additions or
8 improvements to real property and excluding water slides; and support structures,
9 attachments, and parts for water slides; located at residential facilities, including
10 personal residences, apartments, long-time care facilities, and state institutions.”

