

Assembly Hearing Slip

(Please print plainly)

Date: 2/28/01

Bill No. AB15

Or
Subject _____

Name Michael Schmar

Street Address or Route Number 1317 Homerville Rd

City and Zip Code Madison WI

Representing Author

Speaking in favor:	<input type="checkbox"/>
Speaking against:	<input type="checkbox"/>
Registering in favor:	<input type="checkbox"/>
Registering against:	<input type="checkbox"/>
Speaking for information only:	<input type="checkbox"/>
Neither for nor against:	<input type="checkbox"/>

Please promptly return this slip to the messenger at the committee.

Provided by:
Assembly Sergeant at Arms
411 West, State Capitol
Madison, WI 53708

Assembly Hearing Slip

(Please print plainly)

Date: 2/28/01

Bill No. AB15

Or
Subject _____

Name BRANDON SCHWZ

Street Address or Route Number 2601 Crossroads Dr #185

City and Zip Code Madison 53718

Representing Wisconsin Grocers Assn

Speaking in favor:	<input checked="" type="checkbox"/>
Speaking against:	<input type="checkbox"/>
Registering in favor:	<input type="checkbox"/>
Registering against:	<input type="checkbox"/>
Speaking for information only:	<input type="checkbox"/>
Neither for nor against:	<input type="checkbox"/>

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Madison, WI 53708

Assembly Hearing Slip

(Please print plainly)

Date: 2-28-01

Bill No. AB15

Or
Subject _____

Name DAVID SCHENKER

Street Address or Route Number 1522 NICOLET

City and Zip Code JANESVILLE WISCONSIN 53546

Representing _____

Speaking in favor:	<input checked="" type="checkbox"/>
Speaking against:	<input type="checkbox"/>
Registering in favor:	<input type="checkbox"/>
Registering against:	<input type="checkbox"/>
Speaking for information only:	<input type="checkbox"/>
Neither for nor against:	<input type="checkbox"/>

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Madison, WI 53708

Assembly Hearing Slip

(Please print plainly)

Date: 2/28/01

Bill No. A-15

Or
Subject Wp Disasters

Name GARY WILLIAMS

Street Address or Route Number PO Box 5345

City and Zip Code MADISON WI 53705

Representing WILLYA + TRUCK DEALERS ASSN

Speaking in favor:	<input checked="" type="checkbox"/>
Speaking against:	<input type="checkbox"/>
Registering in favor:	<input type="checkbox"/>
Registering against:	<input type="checkbox"/>
Speaking for information only:	<input type="checkbox"/>
Neither for nor against:	<input type="checkbox"/>

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411 West, State Capitol
Madison, WI 53708

Assembly Hearing Slip

(Please print plainly)

Date: Feb 28, 2001

Bill No. AB 15

Or
Subject _____

Name Alison Kuyava

Street Address or Route Number 100 River Place Suite 101

City and Zip Code Madison 53716

Representing Wisconsin Centric Assn

Speaking in favor:	<input type="checkbox"/>
Speaking against:	<input type="checkbox"/>
Registering in favor:	<input type="checkbox"/>
Registering against:	<input checked="" type="checkbox"/>
Speaking for information only:	<input type="checkbox"/>
Neither for nor against:	<input type="checkbox"/>

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411 West, State Capitol
Madison, WI 53708

Assembly Hearing Slip

(Please print plainly)

Date: 02/28/01

Bill No. AB15

Or
Subject _____

Name Katie Rezin

Street Address or Route Number 150 E. Gilman St.

City and Zip Code Madison 53703

Representing RWIK TRIP

Speaking in favor:	<input type="checkbox"/>
Speaking against:	<input type="checkbox"/>
Registering in favor:	<input checked="" type="checkbox"/>
Registering against:	<input type="checkbox"/>
Speaking for information only:	<input type="checkbox"/>
Neither for nor against:	<input type="checkbox"/>

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Provided by:
Assembly Sergeant at Arms
411 West, State Capitol
Madison, WI 53708

Assembly Hearing Slip

(Please print plainly)

Date: 2-28-01

Bill No. AB 15

Or
Subject _____

Name Wynne W Wood

Street Address or Route Number 2429 Rockport Rd

City and Zip Code JANESVILLE WI 53545

Representing 111th Assembly DIST

Speaking in favor:	<input type="checkbox"/>
Speaking against:	<input type="checkbox"/>
Registering in favor:	<input checked="" type="checkbox"/>
Registering against:	<input type="checkbox"/>
Speaking for information only:	<input type="checkbox"/>
Neither for nor against:	<input type="checkbox"/>

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Provided by:
Assembly Sergeant at Arms
411 West, State Capitol
Madison, WI 53708

Assembly Hearing Slip

(Please print plainly)

Date: 2/28/01

Bill No. AB 15

Or
Subject _____

Name Rep. Mike Powers

Street Address or Route Number Po Box 8953

City and Zip Code Madison WI 53704

Representing _____

Speaking in favor:	<input type="checkbox"/>
Speaking against:	<input type="checkbox"/>
Registering in favor:	<input checked="" type="checkbox"/>
Registering against:	<input type="checkbox"/>
Speaking for information only:	<input type="checkbox"/>
Neither for nor against:	<input type="checkbox"/>

Please promptly return this slip to the messenger at the committee.

Provided by:
Assembly Sergeant at Arms
411 West, State Capitol
Madison, WI 53708

Assembly Hearing Slip

(Please print plainly)

Date: 2/28

Bill No. AB 15

Or
Subject _____

Name Tom Durak -DOR

Street Address or Route Number Vicki Gibbons

City and Zip Code _____

Representing _____

Speaking in favor:	<input type="checkbox"/>
Speaking against:	<input type="checkbox"/>
Registering in favor:	<input type="checkbox"/>
Registering against:	<input type="checkbox"/>
Speaking for information only:	<input checked="" type="checkbox"/>
Neither for nor against:	<input type="checkbox"/>

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Provided by:
Assembly Sergeant at Arms
411 West, State Capitol
Madison, WI 53708

From Ford Credit

Rebates: 3 Brackets

66% chose APR

① Financing < 48 mo.

↳ lowers payment

② Financing $48 < 60$ mo.

③ Financing > 60 mo.

People in 1 + 3 more likely to take rebate. Those in 2 more likely to take lower rate.

Group 1 are more wealthy

Group 3 are cash-strapped

Countries oppose on behalf of the 1/2 cent country sales tax.
↳ revenue loss.

Countries have ~~not~~ removed opposition.

National Grocers

AB 15-

Manufacture of time of sale, must portion will be exempt from sales tax.

Amend-

- ① Moves effective date
- ② modifies a drafting error to clarify that the sales tax is to be paid on the amount paid by consumer.

Ways & Means Committee
Preliminary Report on Referred Legislation
February 13, 2001

Bill: **AB 15**
Author: **M. Lehman**
Date Referred: **01-16-2001**
Public Hearing: **02-28-2001**
Executive Session: **N/A**

Relating Clause: **the sales tax and the use tax on purchases made with a manufacturer's rebate.**

Comments from Department of Revenue-

Last session, DOR took no position on this bill due to the large FE.

Comments from the Author-

Author's reasoning for introducing legislation:

As a result of a compromise of legislation that was before the Committee during the 1999 session. This bill was 1999 AB 619.

Author's intent:

To relieve consumers from retailers passing on a sales tax charge on a portion of a purchase that is reduced at the time of the sale by a manufacturer's rebate or coupon.

Does the Author want the legislation moved forward?

Yes No

If no, do we have this in writing?

Yes No

Is the legislation in its final form?

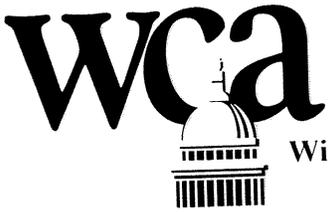
Yes No

If major changes are required, the author shall prepare and introduce the necessary amendments.

Amendment is drafted and ready for consideration.

Comments from potentially affected parties-

DOR - interfere with the streamlined tax project



Wisconsin Counties Association

MEMORANDUM

TO: Honorable Members of the Assembly Committee on Ways and Means
FROM: Allison Kujawa, ^{AK} Legislative Associate
DATE: February 28, 2001
RE: Opposition to Assembly Bill 15

The Wisconsin Counties Association opposes Assembly Bill 15. Under AB 15, when a consumer purchases tangible personal property that qualifies for a manufacturer's rebate, the consumer pays either a sales tax or a use tax on the price of the tangible personal property as reduced by the manufacturer's rebate rather than the original price.

Currently, Wisconsin's counties have the option of implementing a county sales tax of 0.5%. Each sales tax exemption results in decreased revenue to the fifty-four counties who have in place a county option sales tax and to the state. Revenue derived from the imposition of a county option sales tax reduces the reliance on property tax revenues to fund county services and state mandates. Additionally, with counties subjected to a tax rate limit, counties cannot afford to lose revenue in any form. Thus, any new sales tax exemption decreases county revenue that increases reliance on the property tax that could lead to cuts in county-provided services.

AB 15 has a fiscal estimate of over \$13 million dollars per year. As the cost of providing services to Wisconsin citizens continues to rise, tax exemptions require close examination. The Wisconsin Counties Association respectfully requests your opposition to Assembly Bill 15.

Thank you for considering our comments.

100 River Place, Suite 101 ♦ Monona, Wisconsin 53716 ♦ 608/224-5330 ♦ 800/922-1993 ♦ Fax 608/224-5325

Mark D. O'Connell, Chief of Staff
Craig M. Thompson, Legislative Director

Mark M. Rogacki, Executive Director

Darla M. Hium, Deputy Director
Lynda L. Bradstreet, Administrative Director



**Brandon Scholz, President
Wisconsin Grocers Association**

**February 28, 2001
Assembly Bill 15**

Testimony to Assembly Ways and Means Committee

Good morning Mr. Chairman and members of the committee. My name is Brandon Scholz, I serve as president of the Wisconsin Grocers Association, a statewide trade association representing more than 1,500 independent grocers, retail grocery chain stores, warehouses and distributors, convenience stores, food brokers, suppliers and wholesalers.

Cumulatively, our industry employs over 66,000 people and generates more than \$6 billion in annual sales in Wisconsin, which is why I am here today. Due to the high volume of transactions that are performed everyday in our industry to reach the \$6 billion point, we support the overall simplicity that would be provided by Assembly Bill 15.

Mr. Chairman and members of the committee, we testified in support of this bill in the last session and offer it again this session.

To ensure that I could provide accurate feedback on this proposal, we again polled key members from the WGA's Legislative Council. An overwhelming number of respondents continue to support this legislation because it is something that would benefit their customers. As many of them have said, this is a win-win situation.

The number one goal of retailers in the food industry is to provide quality products at competitive prices. This proposal would help fulfill this goal as well as making the current process of taxing coupons fair.

Current law requires retailers to apply the sales tax before reducing the total sale for manufacturer's coupons. This is very confusing to customers who feel that they are being cheated by having to pay a tax on the amount of the coupon or rebate.

Some might think that this goes unnoticed to customers, but many people who use coupons are doing so to save money wherever possible. These are the people who notice that they may have saved \$5 in coupons, but they still had to pay the extra 25 cents in tax.

Although we support this legislation and believe it is a necessary step in customer relations, some retailers have brought up the administrative requirements that would be necessary for them to comply. Specifically, those who view this legislation from the technical side only have claimed that compliance will be a challenge.

Retailers would be required to re-program their current systems to apply the tax correctly. In addition, to implement this change, retailers and warehouses would need to contact software vendors and coupon issuers to make sure the modifications are done accurately and correctly. Hopefully, the legislature will not pass a new tax on software that would be a double whammy to our industry.

The current language in AB 15 allows for two months to complete these requirements, but we feel it may take up to a year for all retailers to comply. In addition, we would hope that the Department of Revenue is made aware of the gray areas and technicalities that will need to be worked out and take that into consideration when they conduct audits.

In conclusion, we would like to once again offer our support for this bill and any legislation that is beneficial to consumers. Thank you.



Michael (Mickey)
Lehman

State Representative

58th Assembly District

Committee Chair: Ways and Means

Memorandum

To: Members, Assembly Ways and Means Committee

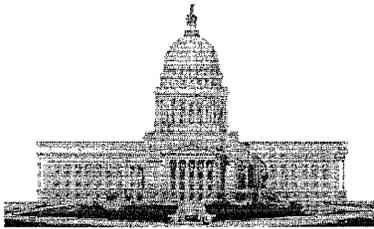
From: Rep. Mickey Lehman

Date: May 21st, 2001

Re: May 23rd, Ways & Means Meeting

Attached please find amendment LRBa0200/1 to AB 15 and amendment LRBa0552/1 to AB 140. Assembly Bills 15 and 140 along with Assembly Bill 314 and Senate Bill 163 are scheduled for Executive Action in the Ways & Means Committee on Wednesday, May 23rd.





DAN SCHOOFF

STATE REPRESENTATIVE
WISCONSIN STATE ASSEMBLY

FOR IMMEDIATE RELEASE

November 8, 2001

CONTACT: Rep. Dan Schooff

608/201-1513

Schooff Amendment Saves Consumer Dollars

Amendment makes sales rebates and coupons tax-exempt

CAPITOL – Rep. Dan Schooff today passed an amendment on the Assembly floor to make manufacturers' rebates and coupons on all merchandise tax exempt. The law requires the Department of Revenue to charge sales tax based on the final price paid for products. Currently the department charges sales tax based on the merchandise's sticker price.

"The State of Wisconsin has no right to charge people additional sales tax on costs that do not exist," Schooff said. "Currently if someone buys a new car worth \$20,000 and receives a manufacturer's rebate or coupon bringing the price down to \$15,000, then they must pay \$250 in additional taxes. This legislation eliminates an unjustifiable tax on consumers."

The legislation would have a large impact on GM employees, who have to pay taxes on the employee discounts they receive on GM vehicles. Passage of this legislation will potentially save employees hundreds of dollars on the purchase of a car or other large item. It will also save money for all consumers who purchase goods with a manufacturer's rebate or coupon.

"Wisconsin taxpayers pay their fair share of taxes already," Schooff said. "It is very important to closely watch our taxes and make sure citizens aren't being overcharged."

"This is a common sense idea that has the potential to stimulate buying in our economy," Schooff continued. "Simply put, this legislation gives consumers more buying power."

The legislation passed the State Assembly today 97 to 1, and now goes to the Senate. Rep. Schooff introduced the proposal as an amendment to Assembly Bill 453. The amendment is identical in wording to Assembly Bill 15, originally introduced by Rep. Mickey Lehman.

-MORE-

HOME

744 Wisconsin Avenue
Beloit, Wisconsin 53511-5537
608-365-8157
Rep.Schooff@legis.state.wi.us

STATE CAPITOL

Post Office Box 8953
Madison, Wisconsin 53708-8953
888-534-0045 or 608-266-9967
Fax: 608-282-3645

BILL SUMMARY:

Under current law, the state imposes a sales tax on all retailers at the rate of 5% of the gross receipts from the sale of tangible personal property. The retailer generally passes the sales tax on to the consumer. The state also imposes a use tax on all consumers, at the rate of 5% of the sales price for the use or storage of tangible personal property in this state that the consumer either purchases from out-of-state retailers or purchases without paying the appropriate sales tax. Under current law, when a consumer either purchases tangible personal property that qualifies for a manufacturer's rebate, the consumer pays either a sales tax or a use tax on the original price of the tangible personal property rather than on the price as reduced by the manufacturer's rebate.

Under this bill, when a consumer purchases tangible personal property that qualifies for a manufacturer's rebate, the consumer pays either a sales tax or a use tax on the price of the tangible personal property as reduced by the manufacturer's rebate rather than on the original price.

-- 30 --

HOME
744 Wisconsin Avenue
Beloit, Wisconsin 53511-5537
608-365-8157
Rep.Schooff@legis.state.wi.us

STATE CAPITOL
Post Office Box 8953
Madison, Wisconsin 53708-8953
888-534-0045 or 608-266-9967
Fax: 608-282-3645

Assembly Committee on Ways and Means

DATE _____

Moved by Wood Seconded by Zieg

AB 15 SB _____ Clearinghouse Rule _____

AJR _____ SJR _____

A _____ SR _____ Other _____

A/S Amdt 0200/1

A/S Amdt _____ to A/S Amdt _____

A/S Sub Amdt _____

A/S Amdt _____ to A/S Sub Amdt _____

A/S Amdt _____ to A/S Amdt _____ to A/S Sub Amdt _____

Be recommended for:

- Passage
- Introduction
- Adoption
- Rejection
- Indefinite Postponement
- Tabling
- Concurrence
- Nonconcurrence

Intro

	Committee Member	Aye	No	Absent	Not voting
1.	Rep. Mickey Lehman, chair	1			
2.	Rep. John Ainsworth, vice-chair	12			
3.	Rep. Suzanne Jeskewitz	2			
4.	Rep. Frank Lasee	13			
5.	Rep. Samantha Starzyk	3			
6.	Rep. Tom Sykora	4			
7.	Rep. Carol Owens	5			
8.	Rep. Luther Olsen	6			
9.	Rep. Wayne Wood	7			
10.	Rep. Bob Ziegelbauer	8			
11.	Rep. Johnie Morris-Tatum	9			
12.	Rep. Mark Pocan	10			
13.	Rep. Bob Turner	11			
	Totals				

MOTION CARRIED

MOTION FAILED

FISCAL ESTIMATE FORM

2001 Session

- ORIGINAL UPDATED
 CORRECTED SUPPLEMENTAL

LRB #	01-1156/2
INTRODUCTION #	AB 15
Admin. Rule #	

Subject
Sales and Use Tax Treatment of Purchases Made with Manufacturers' Rebate

Fiscal Effect

- State:** No State Fiscal Effect
 Check columns below only if bill makes a direct appropriation or affects a sum sufficient appropriation
- | | | |
|--|--|---|
| <input type="checkbox"/> Increase Existing Appropriation | <input type="checkbox"/> Increase Existing Revenues | <input checked="" type="checkbox"/> Increase Costs - May be Possible to Absorb Within Agency's Budget <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| <input type="checkbox"/> Decrease Existing Appropriation | <input checked="" type="checkbox"/> Decrease Existing Revenues | |
| <input type="checkbox"/> Create New Appropriation | | <input type="checkbox"/> Decrease Costs |

Local: No Local Government Costs

- | | | |
|--|---|--|
| 1. <input type="checkbox"/> Increase Costs
<input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory | 3. <input type="checkbox"/> Increase Revenues
<input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory | 5. Types of Local Governmental Units Affected:
<input type="checkbox"/> Towns <input type="checkbox"/> Villages <input type="checkbox"/> Cities |
| 2. <input type="checkbox"/> Decrease Costs
<input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory | 4. <input checked="" type="checkbox"/> Decrease Revenues
<input type="checkbox"/> Permissive <input checked="" type="checkbox"/> Mandatory | <input checked="" type="checkbox"/> Counties <input checked="" type="checkbox"/> Others <u>Baseball Park and Football Stadium Districts</u>
<input type="checkbox"/> School Districts <input type="checkbox"/> WTCS Districts |

Fund Sources Affected

- GPR FED PRO PRS SEG SEG-S

Affected Ch. 20 Appropriations

20.566 (1) (a)

Assumptions Used in Arriving at Fiscal Estimate:

This bill would exempt rebates and other amounts paid by manufacturers to retailers from the sales tax. The bill would take effect July 1, 2001. Currently, these payments are taxable because they are part of the gross receipts of the retailer. Manufacturers use rebates to encourage sales on a variety of products, including motor vehicles, clothing, building materials, garden supplies, computers and other consumer electronics, furniture and home furnishings. There are no data available on the amount of rebates paid by manufacturers to retailers for any of these products. However, limited information is available on which to base an estimate for rebates paid to motor vehicle dealers by manufacturers, which is likely to account for a large share of the revenue loss.

According to news reports in *Automotive News* on customer incentives sponsored by automobile manufacturers, rebates on new automobiles and trucks range from \$500 to \$3,500, though most rebates fall in the range of \$500 to \$1,500. The amount of rebate will vary according to the year and model of the vehicle, the inventory of unsold vehicles and other factors. In addition, rebates are not available on all models. Based on this information, an average rebate for new cars and light trucks is assumed to be \$800.

Based on data from the Wisconsin Department of Transportation, new car and light truck sales in Wisconsin in 2000 are estimated to be about 309,000 vehicles. With an average rebate of \$800 and the 5% state sales tax rate, the state revenue loss from this bill is estimated to be \$12.4 million (309,000 X \$800 X 5%).

County and baseball park and football stadium taxes in FY02 are estimated to be 7.064% of state sales tax revenues. Thus, the local revenue loss from this bill is estimated to be \$875,000 (\$12.4 million X 7.064%).

The Department would incur one-time costs of \$60,000 to inform retailers of the change.

Long-Range Fiscal Implications:

Agency/Prepared by: (Name & Phone No.)	Authorized Signature/Telephone No.	Date
Wisconsin Department of Revenue Dennis Collier, (608) 266-5773	Yeang-Eng Braun (608) 266-2700 <i>Yeang Eng Braun</i>	2/5/01

FISCAL ESTIMATE WORKSHEET

Detailed Estimate of Annual Fiscal Effect

2001 Session

- ORIGINAL UPDATED
 CORRECTED SUPPLEMENTAL

LRB # 01-1156/2

Admin. Rule #

INTRODUCTION # AB 15

Subject

Sales and Use Tax Treatment of Purchases Made with Manufacturers' Rebate

I. One-Time Costs or Revenue Impacts for State and/or Local Government (do not include in annualized fiscal effect):

+\$60,000 GPR-Exp

II. Annualized Costs:	Annualized Fiscal impact on State funds from:	
A. State Costs by Category	Increased Costs	Decreased Costs
State Operations - Salaries and Fringe	\$	\$ -
(FTE Position Changes)	(FTE)	(- FTE)
State Operations-Other Costs		-
Local Assistance		-
Aids to Individuals or Organizations		-
TOTAL State Costs by Category	\$	\$ -
B. State Costs by Source of Funds	Increased Costs	Decreased Costs
GPR	\$	\$ -
FED		-
PRO/PRS		-
SEG/SEG-S		-
III. State Revenues - Complete this only when proposal will increase or decrease state revenues (e.g., tax increase, decrease in license fee, etc.)	Increased Rev.	Decreased Rev.
GPR Taxes	\$	\$ - 12.4 million
GPR Earned		-
FED		-
PRO/PRS		-
SEG/SEG-S		-
TOTAL State Revenues	\$	\$ - 12.4 million

NET ANNUALIZED FISCAL IMPACT

	STATE	LOCAL
NET CHANGE IN COSTS	\$ _____	\$ _____
NET CHANGE IN REVENUES	\$ -12.4 million	\$ -875,000

Agency/Prepared by: (Name & Phone No.)	Authorized Signature/Telephone No.	Date
Wisconsin Department of Revenue Dennis Collier, (608) 266-5773	Yeang-Eng Braun (608) 266-2700 <i>Yeang Eng Braun</i>	2/5/01



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 7, 2001

MEMORANDUM

To: Representative Michael Lehman

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

Subject: Technical Memorandum to **2001 AB-15** (LRB 01-1156/2)

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 5, 2001

TO: Joe Kreye
Legislative Reference Bureau

FROM: Yeang-Eng Braun *YEB*
Department of Revenue

SUBJECT: Technical Memorandum on Assembly Bill 15 Relating to Sales and Use Tax
Treatment of Purchases Made with Manufacturers' Rebate

The Department suggests that, on lines 3 and 7 of the bill, the phrase "amount paid" be modified by the phrase, "by the buyer". In addition, the sponsor may wish to consider deleting the phrase, "at the time of sale", from lines 3 and 7. These changes would ensure the apparent objective of reducing the amount on which a consumer pays sales and use tax is accomplished.

We make these suggestions because the bill would allow exclusion of rebates and other amounts paid by manufacturers "that reduce the amount paid to the retailer ... at the time of the sale." However, the time of sale, under sec. 77.51 (14r), Wis. Stats., occurs when ownership of property is transferred from the seller to the buyer and this may not be the same time that the manufacturer and purchaser make payments to the retailer. The change we propose would help to reduce confusion and disputes among the Department, retailers and consumers.

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) (a)	\$ 60,000	

If you have any questions regarding this technical memorandum, please contact Dennis Collier at 266-5773.

YEB:DC:ds
I:\fsn01-02\dc\ab15.tec