

2003 DRAFTING REQUEST

Bill

Received: **09/20/2002**

Received By: **jkreye**

Wanted: **As time permits**

Identical to LRB:

For: **Robert Ziegelbauer (608) 266-0315**

By/Representing: **luanne/tom**

This file may be shown to any legislator: **NO**

Drafter: **jkreye**

May Contact:

Addl. Drafters:

Subject: **Tax - sales**

Extra Copies:

Submit via email: **YES**

Requester's email: **Rep.Ziegelbauer@legis.state.wi.us**

Carbon copy (CC:) to: **joseph.kreye@legis.state.wi.us**

Pre Topic:

No specific pre topic given

Topic:

Tangible personal property that is delivered in this state

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 09/20/2002	jdyer 09/23/2002		_____			S&L
/1			pgreensl 09/24/2002	_____	lkunkel 09/24/2002	lkunkel 09/24/2002	mbarman 09/24/2002

Yes

Vers. Drafted Reviewed Typed Proofed Submitted Jacketed Required

rbharman
09/24/02

FE Sent For:

AA intro.

<END>

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FE Sent For:

<END>

JK

0127

Bill Request Form

Legislative Reference Bureau
100 N. Hamilton Street
Legal Section 266-3561

*Use of this form is optional. It is often better to talk directly with the LRB attorney who will draft the bill.
Use this form only for bill draft requests. Attach more pages if necessary.*

Date 9-20-02

Legislator, agency, or other person requesting this draft Rep. Ziegelbauer

Person submitting request (name and phone number) Tom Kelly (266-0315)

Persons to contact for questions about this draft (names and phone numbers) Bob Ziegelbauer (1-920-684-6783), Luanne Kostelic (266-0315), or Tom Kelly

Describe the problem, including any helpful examples. How do you want to solve the problem?

Rep. Ziegelbauer would like to reintroduce
2001 AB 386 (2001 LRB 2903/1)
in the 2003-04 Legislative Session.

Please attach a copy of any correspondence or other material that may help us. If you know of any statute sections that might be affected, list them or provide a marked-up copy.

You may attach a marked-up copy of any LRB draft or provide its number (e.g., 1999 LRB-2345/1 or 1997 AB-67).
2001 AB 386

Requests are confidential unless stated otherwise. May we tell others that we are working on this for you? YES NO

If yes: Anyone who asks? YES NO
Any legislator? YES NO

Only the following persons _____

Do you wish to receive a copy of this draft via e-mail? YES NO

Do you consider this request urgent? YES NO If yes, please indicate why _____

Should we give this request priority over any pending request of this legislator, agency, or person?
YES NO

0182/1

RM with [unclear]

in 9-20-02

2001 ASSEMBLY BILL 386

May 10, 2001 - Introduced by Representatives ZIEGELBAUER, GRONEMUS, KESTELL, LASSA, RYBA, SERATTI and TOWNSEND, cosponsored by Senators DARLING, HUELSMAN and ROESSLER. Referred to Committee on Ways and Means.

Regen

1 AN ACT *to repeal* 77.51 (14) (d) of the statutes; **relating to:** the sale of tangible
2 personal property that is delivered in this state. ✓

Analysis by the Legislative Reference Bureau

Under current law, tangible personal property that is sold by a retailer who is not engaged in business in this state and that is delivered in this state by a third party is subject to the sales tax. The third party collects the tax and remits it to the state. Under this bill, tangible personal property that is sold by a retailer who is not engaged in business in this state and that is delivered in this state by a third party is subject to the use tax and the purchaser of the tangible personal property remits the tax to the state.

For further information see the *state and 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:

3 SECTION 1. 77.51 (14) (d) of the statutes is repealed. ✓

4 SECTION 2. Initial applicability.

Barman, Mike

From: Kelly, Tom
Sent: Tuesday, September 24, 2002 12:49 PM
To: LRB.Legal
Subject: Draft review: LRB-0182/1 Topic: Tangible personal property that is delivered in this state

It has been requested by <Kelly, Tom> that the following draft be jacketed for the ASSEMBLY:

Draft review: LRB-0182/1 Topic: Tangible personal property that is delivered in this state



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 12 , 2003

MEMORANDUM

To: Representative Ziegelbauer

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

Subject: Technical Memorandum to **2003 AB 24** (LRB-0182/1)

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 12, 2003

TO: Joseph Kreye
Legislative Reference Bureau

FROM: Dennis Collier
Department of Revenue

SUBJECT: Technical Memorandum on Assembly Bill 24 Relating to Sales of Tangible Personal Property That Is Delivered in this State

The bill first applies to tangible personal property that is delivered on the effective date of the bill. Such a date of first application does not allow time for sellers to be notified of the law change. Also, it is not clear to which delivery the effective date refers.

Making the bill effective for "sales on the first day of the second month beginning after publication" would give sufficient time to notify sellers of the law change. In addition, the statutes specify when a sale takes places.

If you have questions regarding this technical memorandum, please contact Blair P. Kruger at (608) 266-1310 or bkruger@dor.state.wi.us.