

2003 DRAFTING REQUEST

Bill

Received: **10/22/2002**

Received By: **jkreye**

Wanted: **As time permits**

Identical to LRB:

For: **Carol Roessler (608) 266-5300**

By/Representing: **mike**

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: **Sen.Roessler@legis.state.wi.us**

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

Pre Topic:

No specific pre topic given

Topic:

Exemption for military service flags, POW/MIA flags, and flag kits

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 10/22/2002	kgilfoy 10/22/2002		_____			S&L Tax
/1			rschluet 10/22/2002	_____	sbasford 10/22/2002	mbarman 10/23/2002	

FE Sent For:

At
intro.

<END>

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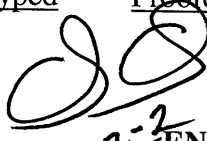
See Attached

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FE Sent For:

11-10/22
KMG


10-22-2 <END>

10-2202

mls

sent Roemer - flags & flag rules
6-5300

OB 358 - redraft for 03

~~2001 SENATE BILL 358~~

in 10-22-02

December 27, 2001 - Introduced by Senators ROESSLER, KANAVAS, BAUMGART, HUELSMAN, DARLING, SCHULTZ and BURKE, cosponsored by Representatives LEIBHAM, J. FITZGERALD, GUNDERSON, KRAWCZYK, LASSA, MCCORMICK, MUSSER, OTT, PETROWSKI, PETTIS, SERATTI, SHILLING, STARZYK, TURNER, URBAN and VRAKAS. Referred to Joint Committee on Tax Exemptions.

1 AN ACT to amend 77.54 (46) of the statutes; relating to: a sales tax and use tax
2 exemption for military services flags, POW/MIA flags, and flag kits.

Analysis by the Legislative Reference Bureau

Under current law, sales of the U.S. flag and the state flag are exempt from the sales tax and the use tax. Under this bill, sales of the U.S. flag, the state flag, the Prisoner of War/Missing in Action flag, a military services flag, and accessories that are packaged with such flags, are exempt from the sales tax and the use tax.

This bill will be referred to the joint survey committee on tax exemptions for a detailed analysis, which will be printed as an appendix to this bill. ✓

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. 77.54 (46) of the statutes, as created by 2001 Wisconsin Act 16, is
4 amended to read:

PUF }
5
6

77.54 (46) The gross receipts from the sale of and the storage, use, or other consumption of the U.S. flag or, the state flag, the "POW/MIA" flag, or a military

SENATE BILL 358

POW/E {
1 services flag, including accessories for such flags that are packaged with the flags by
2 a person other than the retailer and before a sale to the final consumer. This
3 subsection does not apply to a representation of the U.S. flag or, the state flag, the
4 "POW/MIA" flag, or a military services flag.

5 **SECTION 2. Effective date.**

6 (1) This act takes effect on the first day of the 2nd month beginning after
7 publication.

8 (END)

Kunkel, Laura

From: Driedric, Michael
Sent: Tuesday, October 22, 2002 3:36 PM
To: LRB.Legal
Subject: Draft review: LRB-0540/1 Topic: Exemption for military service flags, POW/MIA flags, and flag kits

It has been requested by <Driedric, Michael> that the following draft be jacketed for the SENATE:

Draft review: LRB-0540/1 Topic: Exemption for military service flags, POW/MIA flags, and flag kits

1/6/03

Basford, Sarah

To: Sen. Roessler
Subject: LRB -0540/1



03-0540/1

Sarah Basford
Program Assistant
State of Wisconsin
Legislative Reference Bureau
PH: (608) 266-3561/FAX: (608) 264-6948
sarah.basford@legis.state.wi.us



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

LRB

July 16, 2003

MEMORANDUM

To: Senator Roessler

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

Subject: Technical Memorandum to 2003 SB 208 (LRB-0540/1)

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.

LRB

MEMORANDUM

July 16, 2003

TO: Joseph Kreye
Legislative Reference Bureau

FROM: Eng Braun
Department of Revenue

SUBJECT: Technical Memorandum on SB 208 regarding Exempting Sales of POW/MIA and Military Service Flags from Sales Tax

We have the following technical concerns with the bill:

1. The phrase "military services flag" may be too general in that the exemption appears to include all military services flags (for example, flags of the armed forces of other countries, Confederate battle flags and Nazi military flags, Korean War veterans flags, Vietnam insignia flags).
2. It is not clear whether the exemption would include "Service" flags (formerly known as "Sons in Service" flags) which are hung by families in a front window to indicate that a family member is serving in the US Armed Forces. Since the design and manufacture of these flags is approved by the US Secretary of Defense under Title 36, United States Code, Section 901, limiting the exemption to such flags would target and clarify the exemption.
3. The phrase "and before a sale to the final consumer" might be read as a separate exemption for accessories that are not required to be packaged with a flag. For example, flag hardware and a pole may be packaged together without a flag. The bill may be read to exempt the hardware and pole because these accessories are packaged before a sale to the final consumer.

Deleting the word "and" from line 2 of page 2 would clarify that the phrase "before a sale to the final consumer" refers to the packaging of the accessories with the flags.

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