

2003 DRAFTING REQUEST

Bill

Received: 12/11/2003

Received By: jkreye

Wanted: As time permits

Identical to LRB:

For: Tim Carpenter (608) 266-8535

By/Representing: stuart

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.Carpenter@legis.state.wi.us

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

Pre Topic:

No specific pre topic given

Topic:

Sales tax on luxury boxes at a professional baseball stadium

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>
/P1	jkreye 12/11/2003	jdyer 12/17/2003	rschluet 12/17/2003	_____	Inorthro 12/17/2003		S&L
	jkreye 12/19/2003			_____			
/1			rschluet 12/19/2003	_____	sbasford 12/19/2003	sbasford 12/19/2003	S&L

Vers. Drafted Reviewed Typed Proofed Submitted Jacketed Required

sbasford
12/19/2003

FE Sent For: *at intro*
1/14/04

<END>

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/P1	jkreye 12/11/2003	jdyer 12/17/2003	rschluet 12/17/2003		Inorthro 12/17/2003		S&L

FE Sent For:

Handwritten notes and signatures:

- Signature: jld
- Signature: [unclear]
- Signature: [unclear]
- Signature: [unclear]
- Text: 12, 14, 3
- Text: <END>

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/P1	jkreye	1/11/12 /A				

12
3
<ENDA

FE Sent For:

*Please
Jacket
5/4/04
for Sen
Carpenter.*

Joe

Kreye, Joseph

From: Ewy, Stuart
Sent: Wednesday, December 10, 2003 10:40 AM
To: Kreye, Joseph
Cc: Sen.Carpenter
Subject: Bill Draft

Hi Joseph-

Tim would like a bill drafted that would eliminate the exemption of the sales tax for luxury boxes at Miller Park only. Elimination to be by 4/1/04 or other date that would make sense. Would you be able to do this? (If it is more appropriate for someone else to do, let me know.)

Thanks!!

Regards,
G. Stuart Ewy
Chief of Staff

Office Of Senator Tim Carpenter
State Capitol Building
Room 126S
PO BOX 7882
Madison, WI 53707-7882

(608) 266-8535



State of Wisconsin
2003 - 2004 LEGISLATURE

LRB-3866/P1

JK:.....

Handwritten initials

PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION

in 12-11-03

D-N

Gen

1 AN ACT ...; relating to: imposing the sales tax on the lease of luxury boxes offered
2 by a local professional baseball park district. ✓

Analysis by the Legislative Reference Bureau

This bill imposes the sales tax on the lease of luxury boxes, sky boxes, and club seats at baseball park facilities that are owned, operated, ✓ or leased by a local professional baseball park district.

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. 77.52 (2) (a) 13. ✓ of the statutes is created to read:

4 77.52 (2) (a) 13. The lease of luxury boxes, sky boxes, and club seats at baseball
5 park facilities, as defined in s. 229.65 (1). ✓

6 SECTION 2. Effective date.

DRAFTER'S NOTE
FROM THE
LEGISLATIVE REFERENCE BUREAU

LRB-3866/P1dn

JK:....

↑
قال

Senator Carpenter:

✓ Please review this draft carefully to ensure that it is consistent with your intent.

Joseph T. Kreye
Legislative Attorney
Phone: (608) 266-2263
E-mail: joseph.kreye@legis.state.wi.us

**DRAFTER'S NOTE
FROM THE
LEGISLATIVE REFERENCE BUREAU**

LRB-3866/P1dn
JK:jld:rs

December 17, 2003

Senator Carpenter:

Please review this draft carefully to ensure that it is consistent with your intent.

Joseph T. Kreye
Legislative Attorney
Phone: (608) 266-2263
E-mail: joseph.kreye@legis.state.wi.us



State of Wisconsin
2003 - 2004 LEGISLATURE

LRB-3866/P1
JK:jld:rs

RM
not
run

~~PRELIMINARY DRAFT NOT READY FOR INTRODUCTION~~

Today please

FR 12-19

Regen

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6 park facilities, as defined in s. 229.65 (1).

7 SECTION 2. Effective date.

Basford, Sarah

From: Carpenter, Tim
Sent: Friday, December 19, 2003 2:03 PM
To: LRB.Legal
Subject: Draft review: LRB 03-3866/1 Topic: Sales tax on luxury boxes at a professional baseball stadium

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

Draft review: LRB 03-3866/1 Topic: Sales tax on luxury boxes at a professional baseball stadium

Emery, Lynn

From: Emery, Lynn
Sent: Tuesday, December 23, 2003 2:32 PM
To: Sen.Carpenter
Subject: LRB-3866/1 (attached as requested)



03-3866/1

Lynn Emery
Program Assistant
Legislative Reference Bureau
608-266-3561
lynn.emery@legis.state.wi.us



State of Wisconsin

LEGISLATIVE REFERENCE BUREAU

1 EAST MAIN, SUITE 200
P. O. BOX 2037
MADISON, WI 53701-2037

LEGAL SECTION: (608) 266-3561
REFERENCE SECTION: (608) 266-0341
FAX: (608) 264-6948

STEPHEN R. MILLER
CHIEF

February 3, 2004

MEMORANDUM

To: Senator Carpenter

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

Subject: Technical Memorandum to **SB-385** (LRB 03-3866/1)

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

January 20, 2004

TO: Joseph Kreye
Legislative Reference Bureau

FROM: Dennis Collier
Department of Revenue

SUBJECT: Technical Memorandum on SB 385 Imposing Sales Tax on Leases of Luxury Boxes at Professional Baseball Parks

We have the following concerns about the bill:

1. The bill limits the imposition of the tax to leases. However, the boxes or seats may not necessarily be leased. Language that imposes the tax on the furnishing of the luxury boxes, sky boxes, and club seats for dues, fees or other considerations would clarify which transactions are taxable under the bill. Also, the term "facilities" may be interpreted to require the furnishing to occur at multiple facilities.
2. The terms "luxury box", "sky box" and "club seat" are industry terms. Defining the terms may avoid confusion regarding the taxability of the items.
3. The date of sales entered into that are subject to the tax should be specified. It is recommended that the tax be imposed on sales entered into on or after the effective date of the act, so that sales subject to the tax are clearly identified.

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