

2003 DRAFTING REQUEST

Bill

Received: **09/17/2003**

Received By: **jkreye**

Wanted: **As time permits**

Identical to LRB:

For: **Alberta Darling (608) 266-5830**

By/Representing: **jessica**

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.Darling@legis.state.wi.us**

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

Pre Topic:

No specific pre topic given

Topic:

Services provided by an employee service company

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 09/18/2003	kgilfoy 09/25/2003	pgreensl 09/26/2003	_____	Inorthro 09/26/2003		S&L Tax
	jkreye 10/17/2003	kgilfoy 10/17/2003		_____			
/1			chaugen 10/17/2003	_____	sbasford 10/17/2003	sbasford 10/20/2003	S&L Tax

Vers. Drafted Reviewed Typed Proofed Submitted Jacketed Required

sbasford
10/20/2003

FE Sent For:

↳ A+
Intro.

<END>

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FE Sent For:

11-10/17
Kmg

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10-17

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/P1	jkreye	1/11-9/25 HMG	9/26 PS	9/26 Self			

FE Sent For:

<END>

Kreye, Joseph

LAB 3298

From: Tormey, Jessica
Sent: Monday, September 22, 2003 10:52 AM
To: Kreye, Joseph

This is the language Alberta is interested in. I am hoping we might have a conversation on Tuesday, September 23rd so that I can help clarify and provide necessary drafting instructions. Thank for your efforts.

Jessica

Sec. 77.52 (2r)

No part of the charge for services provided by an employee service company, as defined in s.108.02 (24m), for which it contracts with clients or customers to supply individuals to perform services for the client or customer where the client or customer controls the means and methods of performing the services and is responsible for the satisfactory completion of the services is subject to tax under sub. (2).

Joan Hansen from WMC - Albert Dorling
- 661-6912

108.02(24m)

(24m) (intro.) Temporary help company. "Temporary help company" means an entity which contracts with a client to supply individuals to perform services for the client on a temporary basis to support or supplement the workforce of the client in situations such as personnel absences, temporary personnel shortages, and workload changes resulting from seasonal demands or special assignments or projects, and which, both under contract and in fact:

108.02(24m)(a)

(a) Negotiates with clients for such matters as time, place, type of work, working conditions, quality, and price of the services;

108.02(24m)(b)

(b) Determines assignments or reassignments of individuals to its clients, even if the individuals retain the right to refuse specific assignments;

108.02(24m)(c)

(c) Sets the rate of pay of the individuals, whether or not through negotiation;

108.02(24m)(d)

(d) Pays the individuals from its account or accounts; and

108.02(24m)(e)

(e) Hires and terminates individuals who perform services for the clients.



JK...
King

PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION

D-N

m 9-18-03

Gen. Cat

1 AN ACT */*; relating to: the sales tax imposed on services provided by a temporary
2 help company.

Analysis by the Legislative Reference Bureau

Under this bill, no part of the charge for services provided by a temporary help company is subject to the sales tax, if the client for whom the services are provided controls the means of performing the services and is responsible for the satisfactory completion of the services. Under current law, a temporary help company is, generally, any entity that contracts with a client to supply individuals to perform services for the client on a temporary basis.

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. 77.52 (2r) of the statutes is created to read:
4 77.52 (2r) No part of the charge for services provided by a temporary help
5 company, as defined in s. 108.02 (24m), is subject to tax under sub. (2), if the client

1 for whom the services are provided controls the means of performing the services and
2 is responsible for the satisfactory completion of the services.

3 **SECTION 2. Effective date.**

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

6 (END)

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

LRB-3298/P1dn

JK:.....

KMG

Senator Darling:

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-3298/P1dn
JK:kmg:pg

September 26, 2003

Senator Darling:

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-3298/P1
JK:kmg:pg

RM mtr

~~PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION~~

in 10-17-03
due Fri. 10-23-03

- 1 AN ACT *to create* 77.52 (2r) of the statutes; **relating to:** the sales tax imposed
2 on services provided by a temporary help company.

Analysis by the Legislative Reference Bureau

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3 **SECTION 2. Effective date.**

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

6 (END)

Barman, Mike

From: Petri, Tom
Sent: Friday, October 17, 2003 4:40 PM
To: LRB.Legal
Subject: Draft review: LRB 03-3298/1 Topic: Services provided by an employee service company

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

Draft review: LRB 03-3298/1 Topic: Services provided by an employee service company