

2003 DRAFTING REQUEST

Bill

Received: **10/30/2003**

Received By: **jkreye**

Wanted: **As time permits**

Identical to LRB:

For: **Dale Schultz (608) 266-0703**

By/Representing: **john**

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

Drafter: **jkreye**

May Contact:

Addl. Drafters:

Subject: **Tax - utilities**

Extra Copies:

Submit via email: **YES**

Requester's email: **Sen.Schultz@legis.state.wi.us**

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

Pre Topic:

No specific pre topic given

Topic:

Gross earnings tax on car line companies

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 10/30/2003	jdyer 11/19/2003		_____			State
/1			rschluet 11/19/2003	_____	Inorthro 11/19/2003		State
/2	jkreye	jdyer	rschluet	_____	lemery	lemery	

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
	01/23/2004	01/23/2004	01/23/2004 _____		01/23/2004	01/23/2004	

FE Sent For:

<END>

2003 DRAFTING REQUEST

Bill

Received: 10/30/2003

Received By: jkreye

Wanted: As time permits

Identical to LRB:

For: Dale Schultz (608) 266-0703

By/Representing: john

This file may be shown to any legislator: NO

Drafter: jkreye

May Contact:

Addl. Drafters:

Subject: Tax - utilities

Extra Copies:

Submit via email: YES

Requester's email: Sen.Schultz@legis.state.wi.us

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

Pre Topic:

No specific pre topic given

Topic:

Gross earnings tax on car line companies

Instructions:

See Attached

Drafting History:

*Please jacket
list 2.
Thanks,
Joe*

<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 10/30/2003	jdyer 11/19/2003					State
/1		12/23 jld rschluet 11/19/2003			Inorthro 11/19/2003		

*23
4*

FE Sent For:

<END>

2003 DRAFTING REQUEST

Bill

Received: 10/30/2003

Received By: jkreye

Wanted: As time permits

Identical to LRB:

For: Dale Schultz (608) 266-0703

By/Representing: john

This file may be shown to any legislator: NO

Drafter: jkreye

May Contact:

Addl. Drafters:

Subject: Tax - utilities

Extra Copies:

Submit via email: YES

Requester's email: Sen.Schultz@legis.state.wi.us

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

Pre Topic:

No specific pre topic given

Topic:

Gross earnings tax on car line companies

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	11/19 jld					
----	--------	-----------	--	--	--	--	--

FE Sent For:

Handwritten notes and scribbles:

- Large scribbles over the 'Typed' and 'Proofed' columns.
- Handwritten '11/19' and '3' below the table.
- Handwritten '<END>' in the middle of the 'Typed' column.

Bill Request Form

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

You may use this form or talk directly with the LRB attorney who will draft the bill.

Date 10 - 29 - 03

Legislator, agency, or other person requesting this draft Sen. Schultz

Person submitting request (name and phone number) John O'Brien - 266-0703

Persons to contact for questions about this draft (names and phone numbers) Same

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

Please DRAFT ATTACHED - Current TO 2003 Session
~~And~~ With APPROPRIATE DATE CHANGES ON LINE 4 & 5
of Page 2

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., 2001 LRB-2345/1 or 1999 AB-67).

ATTACHED LRB 4593/1 - 2001

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 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



State of Wisconsin
2001 - 2002 LEGISLATURE

LRB-4593/1
JK:rs&jld:jf

2001 BILL

1 **AN ACT to amend 76.39 (2) of the statutes; relating to: the gross earnings tax**
2 **on car line companies.**

Analysis by the Legislative Reference Bureau

Under current law, instead of paying local general property taxes, a car line company annually pays a state tax that is equal to 3% of the company's gross earnings. A car line company is a business that, generally, leases railroad cars and other railroad transportation equipment to a railroad. Under this bill, beginning with tax payments that are due on September 10, 2003, the tax on a car line company is equal to 2.5% of the company's gross earnings.

For further information see the *state* 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. 76.39 (2) of the statutes is amended to read:
4 76.39 (2) There is levied annually a gross earnings tax in lieu of all property
5 taxes on the car line equipment of a car line company equal to ~~3%~~ 2.5% of the gross
6 earnings in this state: Every railroad company operating in this state shall, upon

BILL

1 making payment to each car line company for use of its cars, withhold ~~3%~~ 2.5% of the
2 amount constituting the gross earnings in this state of such car line company.

3 **SECTION 2. Initial applicability.**

4 (1) This act first applies to the assessment year 2004 and to tax payments due
5 no later than September 10, 2003.

6 (END)

3610/11

PM not R stays

200³~~1~~ BILL

in 10-30-03

Regen

1 AN ACT to amend 76.39 (2) of the statutes; relating to: the gross earnings tax
2 on car line companies. ✓

Analysis by the Legislative Reference Bureau percent

percent

Under current law, instead of paying local general property taxes, a car line company annually pays a state tax that is equal to 3% of the company's gross earnings. A car line company is a business that, generally, leases railroad cars and other railroad transportation equipment to a railroad. Under this bill, beginning with tax payments that are due on September 10, 200~~3~~⁴, the tax on a car line company is equal to 2.5% of the company's gross earnings.

For further information see the *state* 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:

AWF
3
4
5
6

SECTION 1. 76.39 (2) of the statutes is amended to read:

76.39 (2) There is levied annually a gross earnings tax in lieu of all property taxes on the car line equipment of a car line company equal to 3% ~~2.5%~~^{percent} of the gross earnings in this state. Every railroad company operating in this state shall, upon

BILL

percent

PWF
1
2

making payment to each car line company for use of its cars, withhold ~~3%~~ 2.5% of the amount constituting the gross earnings in this state of such car line company.

SECTION 2. Initial applicability.

3
4
5
6

(1) This act first applies to the assessment year ~~2004~~ ²⁰⁰⁵ and to tax payments due no later than September 10, ~~2003~~.

(END)

2004 ✓

Kreye, Joseph

From: OBrien, John
Sent: Friday, January 23, 2004 5:05 AM
To: Kreye, Joseph

Please make the following change to LRB 3610/1 Gross earnings on car line companies.

Change the % from 2.5% to 2.25%.

Please have this draft jacketed for introduction to the Senate as soon as possible

If you have questions please contact me directly.

Thank you.

John O'Brien, Committee Clerk
Senate Agriculture, Financial institutions and Insurance.
Senator Dale Schultz, Chair.
John.O'Brien@legis.state.wi.us
(800) 978 8008 (Toll Free In State Only)
(608) 26 6-0703



2
RMR

2003 BILL

1-23-04
Today, please

Regen

1 AN ACT to amend 76.39 (2) of the statutes; relating to: the gross earnings tax
2 on car line companies.

Analysis by the Legislative Reference Bureau

2.25 ✓

Under current law, instead of paying local general property taxes, a car line company annually pays a state tax that is equal to 3 percent of the company's gross earnings. A car line company is a business that, generally, leases railroad cars and other railroad transportation equipment to a railroad. Under this bill, beginning with tax payments that are due on September 10, 2004, the tax on a car line company is equal to ~~2/15~~ percent of the company's gross earnings.

For further information see the *state* 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:

2.25 ✓

3 SECTION 1. 76.39 (2) of the statutes is amended to read:

4 76.39 (2) There is levied annually a gross earnings tax in lieu of all property
5 taxes on the car line equipment of a car line company equal to 3% ~~1/11~~ percent of the
6 gross earnings in this state. Every railroad company operating in this state shall,

2.25 ✓

BILL

1 upon making payment to each car line company for use of its cars, withhold ~~3%~~ ^{2.25}
2 percent of the amount constituting the gross earnings in this state of such car line
3 company.

4 **SECTION 2. Initial applicability.**

5 (1) This act first applies to the assessment year 2005 and to tax payments due
6 no later than September 10, 2004.

7 (END)