

2003 DRAFTING REQUEST

Senate Amendment (SA-SB44)

Received: **05/20/2003**

Received By: **rmarchan**

Wanted: **As time permits**

Identical to LRB:

For: **Legislative Fiscal Bureau**

By/Representing: **Russell**

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

Drafter: **rmarchan**

May Contact:

Addl. Drafters:

Subject: **State Govt - procurement**

Extra Copies:

Submit via email: **YES**

Requester's email:

Carbon copy (CC:) to: **robert.marchant@legis.state.wi.us**

Pre Topic:

LFB:.....Russell -

Topic:

Sales tax enforcement (technical changes)

Instructions:

LFB paper #351, items 4. and 5.

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>
/?	rmarchan 05/20/2003	jdye 05/20/2003		_____			
/1			chaskett 05/20/2003	_____	sbasford 05/21/2003		

FE Sent For:

<END>

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/?	rmarchan	1 5/20 jld	1 5/20 cph	self 5/20			

FE Sent For:

<END>

3. The Department of Revenue has requested the following modifications to the proposed language under the sales tax enforcement provisions.

Delete "Individual or Business" and Replace with "Person"

4. Remove references to "individual or business" from the proposed definition of "affiliate." Instead, refer to a "person" as defined in s. 77.51(10) of the sales tax statutes, which defines "person" to include individuals and businesses. Accepting this modification would make the language under the proposal consistent with terms used for sales tax provisions under current law.

In addition, delete the definition of "business," as a business would already be included as a "person" under the proposed modification.

Revise References to "Refusal to Collect Taxes"

5. Modify the proposed language related to refusal to collect and remit sales and use tax. The Department of Revenue believes that the word "refuse" may not correctly reflect a person's obligation to collect and remit sales or use taxes. DOR would prefer to address collection responsibilities with reference to existing requirements to register and remit. Therefore, the Department recommends the following changes in the proposed language:

a. Delete the heading "Refusal to collect taxes; certification" and replace it with "Certification for collection of sales and use tax."

b. In addition, delete a description of persons who "refuse to collect and remit taxes imposed under ss. 77.52 and 77.53 on their sales delivered to this state" and refer, instead, to persons who "make sales of tangible personal property and taxable services that are subject to the taxes imposed under this subchapter but are not registered to collect and remit such taxes to the Department, or if registered, do not collect and remit such taxes."

6. The modifications recommended by the Department of Revenue would have no fiscal effect on the proposal.

ALTERNATIVES

1. Approve the Governor's proposal with the language changes suggested by the Department of Revenue, as described above.

2. Delete provision.

Alternative 2	GPR
2003-05 REVENUE (Change to Bill)	- \$12,600,000

Prepared by: Faith Russell



State of Wisconsin
2003 - 2004 LEGISLATURE

LRBb0243/71

RJM:.....

JLD
RJM

LFB:.....Russell – Sales tax enforcement (technical changes)

FOR 2003-05 BUDGET — NOT READY FOR INTRODUCTION

SENATE AMENDMENT ,

TO 2003 SENATE BILL 44

1 At the locations indicated, amend the bill as follows:

2 1. Page 109, line 21: delete “an individual or business” and substitute “a
3 person, as defined in s. 77.51 (10),”.

4 2. Page 109, line 22: delete “individual or business” and substitute “person, as
5 defined in s. 77.51 (10)”.

6 3. Page 109, line 23: delete lines 23 to 25.

7 4. Page 720, line 8: delete “**Refusal to collect taxes; certification.**” and
8 substitute “**Certification for collection of sales and use tax.**”.

9 5. Page 720, line 10: delete the material beginning with “refuse” and ending
10 with “state” on line 12 and substitute “make sales of tangible personal property and
11 taxable services that are subject to the taxes imposed under this subchapter but who

1 are not registered to collect and remit such taxes to the department or, if registered,
2 do not collect and remit such taxes" (END)

3

(END)



State of Wisconsin
2003 - 2004 LEGISLATURE

LRBb0243/1
RJM:jld:cph

LFB:.....Russell – Sales tax enforcement (technical changes)

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2 do not collect and remit such taxes”.

3 (END)