

**2003 DRAFTING REQUEST**

**Senate Amendment (SA-SSA1-SB44)**

Received: 06/18/2003

Received By: jkreye

Wanted: Today

Identical to LRB:

For: Tim Carpenter (608) 266-8535

By/Representing:

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

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**Pre Topic:**

No specific pre topic given

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**Topic:**

Sunset baseball stadium tax

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**Instructions:**

See Attached

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**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>
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FE Sent For:

<END>

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1?	jkreye	1 cjs 6/18 03	6/18 PF	6/18 Sub			

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*Don Carpenter*

*stays*

**SENATE AMENDMENT ,  
TO SENATE SUBSTITUTE AMENDMENT 1,  
TO 2003 SENATE BILL 44**

*m 6-17-03*

1 At the locations indicated, amend the substitute amendment as follows:

2 **1.** Page 11, line 5: after that line insert:

3 "SECTION 20c. 13.395 of the statutes is created to read:

4 **13.395 Passage of unfunded bills.** After the biennial budget bill or bills are  
5 enacted, neither the senate nor the assembly may pass or concur in a bill that is not  
6 funded in that biennial budget act, except by a vote of three-fifths of the members  
7 present and voting in each house."

8 **2.** Page 211, line 15: decrease the dollar amount for fiscal year 2003-04 by  
9 \$542,100 and decrease the dollar amount for fiscal year 2004-05 by \$1,281,900 to  
10 reflect a funding reduction related to extending the caretaker of newborn infant  
11 program to 6 months.

12 **3.** Page 242, line 18: after that line insert:

1 (bb) Employment-connected disease;

2 fire fighters GPR S -0- -0-".

3 **4.** Page 261, line 7: decrease the dollar amount for fiscal year 2003-04 by  
4 \$17,600,000 for the purpose of making shared revenue payments.

5 **5.** Page 262, line 3: after that line insert:

6 "(fm) Sales and use tax revenues;

7 property tax relief GPR S -0- -0-".

8 **6.** Page 356, line 16: after that line insert:

9 "**SECTION 644m.** 20.515 (1) (bb) of the statutes is created to read:

10 20.515 (1) (bb) *Employment-connected disease; fire fighters.* A sum sufficient  
11 to make payments to a state, county, or municipal fire fighter or his or her beneficiary  
12 pursuant to ss. 891.45 and 891.455."

13 **7.** Page 362, line 12: delete "79.03, 79.04,".

14 **8.** Page 362, line 13: delete "79.045, and 79.06" and substitute "and 79.045".

15 **9.** Page 362, line 19: after that line insert:

16 "**SECTION 667m.** 20.835 (2) (fm) of the statutes is created to read:

17 20.835 (2) (fm) *Sales and use tax revenues; property tax relief.* A sum sufficient  
18 equal to the amount determined under s. 77.565 to make payments for property tax  
19 relief."

20 **10.** Page 508, line 11: after that line insert:

21 "**SECTION 1229m.** 49.148 (1m) (a) of the statutes is amended to read:

22 49.148 (1m) (a) A person who meets the eligibility requirements under s.  
23 49.145 (2) and (3) and who is a custodial parent of a child who is 12 weeks 6 months

1 old or less and who meets the eligibility requirements under s. 49.145 (2) and (3) may  
2 receive a monthly grant of \$673 unless another adult member of the custodial  
3 parent's Wisconsin works Works group is participating in, or is eligible to participate  
4 in, a Wisconsin works Works employment position or is employed in unsubsidized  
5 employment, as defined in s. 49.147 (1) (c). A Wisconsin works Works agency may  
6 not require a participant under this subsection to participate in any Wisconsin Works  
7 employment positions. Receipt of a grant under this subsection does not constitute  
8 participation in a Wisconsin works Works employment position for purposes of the  
9 time limits under s. 49.145 (2) (n) or 49.147 (3) (c), (4) (b) or (5) (b) 2. if the child is  
10 born to the participant not more than 10 months after the date that the participant  
11 was first determined to be eligible for assistance under s. 49.19 or for a Wisconsin  
12 works Works employment position.”.

13 **11.** Page 510, line 24: delete “\$33,219,700” and substitute “\$37,617,900”.

14 **12.** Page 510, line 25: delete “\$66,439,400” and substitute “\$75,235,800”.

15 **13.** Page 512, line 19: delete “\$298,640,600” and substitute “\$293,700,300”.

16 **14.** Page 512, line 20: delete “\$308,040,600” and substitute “\$297,962,300”.

17 **15.** Page 599, line 18: after that line insert:

18 “SECTION 1536bd. 70.11 of the statutes is repealed.

19 SECTION 1536be. 70.1106 of the statutes is created to read:

20 **70.1106 Property tax relief.** Any increase in property tax revenues collected  
21 by a county or taxation district that results from the repeal by 2003 Wisconsin Act  
22 .... (this act), sections 1536bd, 1636bf, and 1636bg, of the exemptions under ss. 70.11,  
23 2001 stats., 70.111, 2001 stats., and 70.112, 2001 stats., shall be used to provide  
24 property tax relief.

1           **SECTION 1536bf.** 70.111 of the statutes is repealed.

2           **SECTION 1536bg.** 70.112 of the statutes is repealed.

3           **16.** Page 613, line 14: after that line insert:

4           “**SECTION 1580ea.** 71.04 (4) of the statutes is renumbered 71.04 (4) (a).

5           **SECTION 1580eb.** 71.04 (4) (b) of the statutes is created to read:

6           71.04 (4) (b) An apportionment fraction composed of a sales factor under sub.  
7 (7) representing more than 50% of the fraction shall not apply to any taxable year in  
8 which:

9           1. The enrollment fee for the prescription drug assistance program for the  
10 elderly under s. 49.688 is less than the amount specified under 49.688 (3) (a), 2001  
11 stats.

12           2. Deductibles for the prescription drug assistance program for the elderly  
13 under s. 49.688 is less than the amounts specified in 49.688 (3) (b) 1. and 2. b., 2001  
14 stats.

15           3. The copayment amount under the prescription drug assistance program for  
16 the elderly under s. 49.688 for a prescription drug that does not bear only a generic  
17 name is less than the amount specified under 49.688 (3) (c) 2., 2001 stats.

18           **SECTION 1580m.** 71.06 (1p) (d) of the statutes is amended to read:

19           71.06 (1p) (d) ~~On~~ Subject to par. (e). on all taxable income exceeding \$112,500,  
20 6.75%.

21           **SECTION 1580mb.** 71.06 (1p) (e) of the statutes is created to read:

22           71.06 (1p) (e) On all taxable income of the chief executive officer of a  
23 corporation, exceeding \$1,000,000, 85%, except that this paragraph does not apply

1 if the taxable income exceeding \$1,000,000 has been approved by a majority vote of  
2 the shareholders of the corporation in the year in which the taxable income is paid.

3 **SECTION 1580md.** 71.06 (2) (g) 4. of the statutes is amended to read:

4 71.06 (2) (g) 4. ~~On Subject to subd. 5., on~~ all taxable income exceeding \$150,000,  
5 6.75%.

6 **SECTION 1580me.** 71.06 (2) (g) 5. of the statutes is created to read:

7 71.06 (2) (g) 5. On all taxable income of the chief executive officer of a  
8 corporation, exceeding \$1,000,000, 85%, except that this subdivision does not apply  
9 if the taxable income exceeding \$1,000,000 has been approved by a majority vote of  
10 the shareholders of the corporation in the year in which the taxable income is paid.

11 **SECTION 1580mf.** 71.06 (2) (h) 4. of the statutes is amended to read:

12 71.06 (2) (h) 4. ~~On Subject to subd. 5., on~~ all taxable income exceeding \$75,000,  
13 6.75%.

14 **SECTION 1580mg.** 71.06 (2) (h) 5. of the statutes is created to read:

15 71.06 (2) (h) 5. On all taxable income of the chief executive officer of a  
16 corporation, exceeding \$1,000,000, 85%, except that this subdivision does not apply  
17 if the taxable income exceeding \$1,000,000 has been approved by a majority vote of  
18 the shareholders of the corporation in the year in which the taxable income is paid.

19 **SECTION 1580p.** 71.07 (5) (a) 5m. of the statutes is created to read:

20 71.07 (5) (a) 5m. Interest, in excess of \$20,000, that is incurred to purchase or  
21 refinance a principal residence.

22 **SECTION 1580pc.** 71.07 (5) (a) 9. of the statutes is created to read:

23 71.07 (5) (a) 9. An amount in excess of 50% of the amount that is allowed as a  
24 meal and entertainment expenses deduction under section 274 (n) of the Internal  
25 Revenue Code.”.



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**17.** Page 633, line 4: after that line insert:

**SECTION 1582dpm.** 71.25 (6) of the statutes is renumbered 71.25 (6) (a).

**SECTION 1582dpm.** 71.25 (6) (b) of the statutes is created to read:

71.25 (6) (b) An apportionment fraction composed of a sales factor under sub. (9) representing more than 50% of the fraction shall not apply to any taxable year in which:

1. The enrollment fee for the prescription drug assistance program for the elderly under s. 49.688 is less than the amount specified under 49.688 (3) (a), 2001 stats.

2. Deductibles for the prescription drug assistance program for the elderly under s. 49.688 is less than the amounts specified in 49.688 (3) (b) 1. and 2. b., 2001 stats.

3. The copayment amount under the prescription drug assistance program for the elderly under s. 49.688 for a prescription drug that does not bear only a generic name is less than the amount specified under 49.688 (3) (c) 2., 2001 stats.”.

**18.** Page 674, line 18: after that line insert:

**SECTION 1583dr.** 71.45 (3b) of the statutes is created to read:

71.45 (3b) PREMIUMS FACTOR APPORTIONMENT. An apportionment fraction composed of a percentage under sub. (3) (a) representing more than 50% of the fraction shall not apply to any taxable year in which:

1. The enrollment fee for the prescription drug assistance program for the elderly under s. 49.688 is less than the amount specified under 49.688 (3) (a), 2001 stats.

1           2. Deductibles for the prescription drug assistance program for the elderly  
2 under s. 49.688 is less than the amounts specified in 49.688 (3) (b) 1. and 2. b., 2001  
3 stats.

4           3. The copayment amount under the prescription drug assistance program for  
5 the elderly under s. 49.688 for a prescription drug that does not bear only a generic  
6 name is less than the amount specified under 49.688 (3) (c) 2., 2001 stats.”.

7           **19.** Page 692, line 20: after that line insert:

8           “**SECTION 1647b.** 77.51 (20) of the statutes is amended to read:

9           77.51 (20) “Tangible personal property” means all tangible personal property  
10 of every kind and description and includes electricity, natural gas, steam and water  
11 and also leased property affixed to realty if the lessor has the right to remove the  
12 property upon breach or termination of the lease agreement, unless the lessor of the  
13 property is also the lessor of the realty to which the property is affixed; and leased  
14 or rented luxury boxes in a stadium, arena, or other sports facility. “Tangible  
15 personal property” also includes coins and stamps of the United States sold or traded  
16 as collectors’ items above their face value and computer programs except custom  
17 computer programs.”.

18           **20.** Page 693, line 17: after that line insert:

19           “**SECTION 1647n.** 77.54 of the statutes is repealed.

20           **SECTION 1647ne.** 77.55 of the statutes is repealed.

21           **SECTION 1647nf.** 77.56 of the statutes is repealed.

22           **SECTION 1647ng.** 77.565 of the statutes is created to read:

23           **77.565 Property tax relief.** Any increase in sales and use tax revenues  
24 collected under this subchapter that results from the repeal of the exemptions under

1 ss. 77.54, 2001 stats., 77.55, 2001 stats., and 77.56, 2001 stats., shall be used to  
2 provide property tax relief."

3 **21.** Page 694, line 22: after that line insert:

4 "SECTION 1651m. 77.707 (1) of the statutes is amended to read:

5 77.707 (1) Retailers and the department of revenue may not collect a tax under  
6 s. 77.705 for any local professional baseball park district created under subch. III of  
7 ch. 229 after the calendar quarter during which the local professional baseball park  
8 district board makes a certification to the department of revenue under s. 229.685  
9 (2) ending on December 31, 2014, except that the department of revenue may collect  
10 from retailers taxes that accrued before that calendar quarter and fees, interest and  
11 penalties that relate to those taxes."

12 ~~**22.** Page 696, line 25: delete the material beginning with that line and ending  
13 with page 697, line 4.~~

14 ~~**23.** Page 711, line 14: after that line insert:~~

15 ~~"SECTION 1670am. 79.096 of the statutes is created to read:~~

16 ~~**79.096 Redistribution.** Notwithstanding the distribution of payments  
17 described under this subchapter, in 2003 and subsequent years, the amount of all  
18 payments under this subchapter calculated for the city of Waukesha for the year  
19 shall be distributed to the cities of Milwaukee, Racine, and Sheboygan in proportion  
20 to their share of all payments under this subchapter for that year and the city of  
21 Waukesha shall receive no payments under this subchapter for that year."~~

22 ~~**24.** Page 774, line 14: after that line insert:~~

23 ~~"SECTION 1985dd. 111.70 (4) (jm) 4. j. of the statutes is repealed.~~

24 ~~SECTION 1985de. 111.70 (4) (jm) 4. k. of the statutes is repealed."~~

(end)