

**2003 DRAFTING REQUEST**

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

Received: 06/18/2003

Received By: jkreye

Wanted: Today

Identical to LRB:

For: Legislative Fiscal Bureau

By/Representing: Russell

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:

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

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**Pre Topic:**

LFB:.....Russell, Boyle -

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**Topic:**

Increase sales tax rate to 5.5%

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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>
/1	jkreye 06/18/2003	kfollett 06/18/2003	chaugen 06/18/2003	_____	amentkow 06/18/2003		

FE Sent For:

<END>

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/1	jkreye	11 kjf 6/18	chw 6-18	chw 6-18 <del>peb</del>			

FE Sent For:

<END>



State of Wisconsin  
2003 - 2004 LEGISLATURE

LRBb0663/1

JK: *[Signature]*

LFB:.....Russell, Boyle – Increase sales tax rate to 5.5%

FOR 2003-05 BUDGET — NOT READY FOR INTRODUCTION  
**SENATE AMENDMENT ,**  
**TO SENATE SUBSTITUTE AMENDMENT 1,**  
**TO 2003 SENATE BILL 44**

*in 6-18-03*

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

2 **1.** Page 692, line 20: after that line insert:

3 **“SECTION 1647d.** 77.52 (1) of the statutes is amended to read:

4 77.52 (1) For the privilege of selling, leasing or renting tangible personal  
5 property, including accessories, components, attachments, parts, supplies and  
6 materials, at retail a tax is imposed upon all retailers at the rate of 5% 5.5% of the  
7 gross receipts from the sale, lease or rental of tangible personal property, including  
8 accessories, components, attachments, parts, supplies and materials, sold, leased or  
9 rented at retail in this state.

History: 1973 c. 156; 1975 c. 39; 1977 c. 29, 142, 418; 1979 c. 174, 221; 1981 c. 20, 317; 1983 a. 2, 27; 1983 a. 189 ss. 99, 103, 107, 329 (12); 1983 a. 341, 510, 544; 1985 a. 29, 149; 1987 a. 27, 399; 1989 a. 31, 335; 1991 a. 39, 316; 1993 a. 112, 213, 308, 437; 1995 a. 27, 225, 351; 1997 a. 27, 237, 291; 1999 a. 9, 83; 1999 a. 150 s. 672; 2001 a. 16, 104, 109.

10 **SECTION 1647g.** 77.52 (2) (intro.) of the statutes is amended to read:

1           77.52 (2) For the privilege of selling, performing or furnishing the services  
2 described under par. (a) at retail in this state to consumers or users, a tax is imposed  
3 upon all persons selling, performing or furnishing the services at the rate of ~~5%~~ 5.5%  
4 of the gross receipts from the sale, performance or furnishing of the services.”.

History: 1973 c. 156; 1975 c. 39; 1977 c. 29, 142, 418; 1979 c. 174, 221; 1981 c. 20, 317; 1983 a. 2, 27; 1983 a. 189 ss. 99, 103, 107, 329 (12); 1983 a. 341, 510, 544; 1985 a. 29, 149; 1987 a. 27, 399; 1989 a. 31, 335; 1991 a. 39, 316; 1993 a. 112, 213, 308, 437; 1995 a. 27, 225, 351; 1997 a. 27, 237, 291; 1999 a. 9, 83; 1999 a. 150 s. 672; 2001 a. 16, 104, 109.

5           **2.** Page 693, line 17: after that line insert:

6           “**SECTION 1647p.** 77.53 <sup>✓</sup>(1) of the statutes is amended to read:

7           77.53 (1) Except as provided in sub. (1m), an excise tax is levied and imposed  
8 on the use or consumption in this state of taxable services under s. 77.52 purchased  
9 from any retailer, at the rate of ~~5%~~ 5.5% of the sales price of those services; on the  
10 storage, use or other consumption in this state of tangible personal property  
11 purchased from any retailer, at the rate of ~~5%~~ 5.5% of the sales price of that property;  
12 and on the storage, use or other consumption of tangible personal property  
13 manufactured, processed or otherwise altered, in or outside this state, by the person  
14 who stores, uses or consumes it, from material purchased from any retailer, at the  
15 rate of ~~5%~~ 5.5% of the sales price of that material.”.

History: 1971 c. 125, 211; 1977 c. 29, 418; 1979 c. 1, 174; 1981 c. 317; 1983 a. 2; 1985 a. 29; 1987 a. 27, 268, 399; 1991 a. 39, 316; 1993 a. 16, 112; 1995 a. 27, 209; 1997 a. 27, 41, 237; 1999 a. 31; 2001 a. 109.

16           **3.** Page 1150, line <sup>13</sup>~~12~~: after that line insert:

17           “<sup>4f</sup>~~(d)~~ SALES AND USE TAX RATES. The treatment of sections 77.52 <sup>✓</sup>(1) and <sup>✓</sup>(2)  
18 (intro.) and 77.53 <sup>✓</sup>(1) of the statutes takes effect on September 1, 2003.”.

19

(END)



State of Wisconsin  
2003 - 2004 LEGISLATURE

LRBb0663/1  
JK:kjf:ch

LFB:.....Russell, Boyle – Increase sales tax rate to 5.5%

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7 gross receipts from the sale, lease or rental of tangible personal property, including  
8 accessories, components, attachments, parts, supplies and materials, sold, leased or  
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10 **SECTION 1647g.** 77.52 (2) (intro.) of the statutes is amended to read:

1           77.52 (2) For the privilege of selling, performing or furnishing the services  
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8 on the use or consumption in this state of taxable services under s. 77.52 purchased  
9 from any retailer, at the rate of ~~5%~~ 5.5% of the sales price of those services; on the  
10 storage, use or other consumption in this state of tangible personal property  
11 purchased from any retailer, at the rate of ~~5%~~ 5.5% of the sales price of that property;  
12 and on the storage, use or other consumption of tangible personal property  
13 manufactured, processed or otherwise altered, in or outside this state, by the person  
14 who stores, uses or consumes it, from material purchased from any retailer, at the  
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17           “(4f) SALES AND USE TAX RATES. The treatment of sections 77.52 (1) and (2) (intro.)  
18 and 77.53 (1) of the statutes takes effect on September 1, 2003.”.

19           (END)