

2003 DRAFTING REQUEST

Bill

Received: **11/22/2002**

Received By: **jkreye**

Wanted: **As time permits**

Identical to LRB:

For: **Steven Foti (608) 266-2401**

By/Representing: **cindy**

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

Drafter: **jkreye**

May Contact:

Addl. Drafters:

Subject: **Tax - miscellaneous
Tax - sales**

Extra Copies:

Submit via email: **YES**

Requester's email: **Rep.Foti@legis.state.wi.us**

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

Pre Topic:

No specific pre topic given

Topic:

Administration of local exposition district taxes

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 11/22/2002	kgilfoy 11/22/2002					S&L
/1			jfrantze 11/22/2002		lemery 11/22/2002	mbarman 12/05/2002	

FE Sent For:

<END>

→ At
Intro.

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FE Sent For:

<END>

Kreye, Joseph

From: Polzin, Cindy
Sent: Friday, November 22, 2002 10:59 AM
To: Kreye, Joseph
Subject: 2001 AB 666

Hi Joseph,

Representative Foti is requesting that 2001 AB 666 be redrafted for next session. If you should have any questions, please feel free to contact me. Thanks!

**Sincerely,
Cindy Polzin**

LRB-4327/1
JK:rs@lrb:pg
856/1
King RM not
run

2001 ASSEMBLY BILL 666

December 3, 2001 - Introduced by Representative FOTI, cosponsored by Senator BURKE, by request of Wisconsin Center District Board. Referred to Committee on Ways and Means.

Gen. Cat. ✓
M 11-27-02
SDON

1 AN ACT to amend 77.982 (3) and 77.991 (3) of the statutes; relating to: the
2 administration of local exposition district taxes.

Analysis by the Legislative Reference Bureau

Under current law, a county may impose a sales and use tax on the sale of tangible personal property and services in the county. Under current law, a local professional baseball park district and a local professional football stadium district may impose a sales and use tax on the sale of tangible personal property and services in the district. Retailers in the county or district collect the tax and remit the tax to the department of revenue (DOR). DOR distributes the tax revenue back to the county or district, less administrative expenses, along with a report that indicates the amount of the taxes collected from each retailer in the county or district.

Under current law, a local exposition district may impose a sales tax on food and beverage sales in the district and on automobile rentals in the district. Retailers in the district collect the tax and remit the tax to DOR. DOR distributes the tax revenue back to the district, less administrative expenses, but DOR is not required to submit a report that indicates the amount of the taxes collected from each retailer in the district. Under this bill, DOR must submit a report to the local exposition district that indicates the amount of the taxes collected from each retailer in the district.

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:

ASSEMBLY BILL 666**SECTION 1**

1 **SECTION 1.** 77.982 (3) of the statutes is amended to read:

2 77.982 (3) From the appropriation under s. 20.835 (4) (gg), the department of
3 revenue shall distribute 97.45% of the taxes collected under this subchapter for each
4 district to that district and shall indicate to the district the taxes reported by each
5 taxpayer in that district, no later than the end of the month following the end of the
6 calendar quarter in which the amounts were collected. The taxes distributed shall
7 be increased or decreased to reflect subsequent refunds, audit adjustments, and all
8 other adjustments. Interest paid on refunds of the tax under this subchapter shall
9 be paid from the appropriation under s. 20.835 (4) (gg) at the rate under s. 77.60 (1)
10 (a). Those taxes may be used only for the district's debt service on its bond
11 obligations. Any district that receives a report along with a payment under this
12 subsection is subject to the duties of confidentiality to which the department of
13 revenue is subject under s. 77.61 (5).

14 **SECTION 2.** 77.991 (3) of the statutes is amended to read:

15 77.991 (3) From the appropriation under s. 20.835 (4) (gg), the department of
16 revenue shall distribute 97.45% of the taxes collected under this subchapter for each
17 district to that district and shall indicate to the district the taxes reported by each
18 taxpayer in that district, no later than the end of the month following the end of the
19 calendar quarter in which the amounts were collected. The taxes distributed shall
20 be increased or decreased to reflect subsequent refunds, audit adjustments, and all
21 other adjustments. Interest paid on refunds of the tax under this subchapter shall
22 be paid from the appropriation under s. 20.835 (4) (gg) at the rate under s. 77.60 (1)
23 (a). Those taxes may be used only for the district's debt service on its bond
24 obligations. Any district that receives a report along with a payment under this



ASSEMBLY BILL 666

1 subsection is subject to the duties of confidentiality to which the department of
2 revenue is subject under s. 77.61 (5).

3 (END)

Barman, Mike

From: Polzin, Cindy
Sent: Thursday, December 05, 2002 11:02 AM
To: LRB.Legal
Subject: Draft review: LRB-0856/1 Topic: Administration of local exposition district taxes

It has been requested by <Polzin, Cindy> that the following draft be jacketed for the ASSEMBLY:

Draft review: LRB-0856/1 Topic: Administration of local exposition district taxes



State of Wisconsin

LEGISLATIVE REFERENCE BUREAU

100 NORTH HAMILTON STREET
P. O. BOX 2037
MADISON, WI 53701-2037

LEGAL SECTION: (608) 266-3561
REFERENCE SECTION: (608) 266-0341
FAX: (608) 264-6948

STEPHEN R. MILLER
CHIEF

September 10, 2003

MEMORANDUM

To: Representative Foti

From: Joseph T. Kreye, Legislative Attorney, (608) 266-2263

Subject: Technical Memorandum to **AB-488** (LRB 03-0856/1)

We received the attached technical memorandum relating to your bill. This copy is for your information and your file. If you wish to discuss this memorandum or the necessity of revising your bill or preparing an amendment, please contact me.

MEMORANDUM

September 9, 2003

TO: Joseph Kreye
Legislative Reference Bureau

FROM: Yeang-Eng Braun
Department of Revenue

SUBJECT: Technical Memorandum on AB 488 Relating to the Administration of Local
Exposition District Taxes

The report required under AB 488 only applies to local exposition taxes on sales of food and beverages and car rentals; it does not apply to taxes on sales of temporary lodging. Section 66.0615 (1m) (f) 3. should be amended to include taxes reported by providers of temporary lodging in the report to local exposition districts.

If you have questions regarding this technical memorandum, please contact Blair Kruger at (608) 266-1310 or bkruger@dor.state.wi.us.