

2003 DRAFTING REQUEST

Assembly Amendment (AA-AB488)

Received: 10/01/2003

Received By: jkreye

Wanted: Today

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 - 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:

Reporting local exposition district taxes related to lodging

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>
/1	jkreye 10/01/2003	wjackson 10/01/2003	rschluet 10/01/2003	_____	sbasford 10/01/2003	sbasford 10/01/2003	

FE Sent For:

<END>

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/1	jkreye	1 WJ 10/1					

FE Sent For:

10-1-3

<END>

2003 ASSEMBLY BILL 488

August 29, 2003 - Introduced by Representative FOTI, cosponsored by Senator DARLING, by request of Wisconsin Center District. Referred to Committee on Ways and Means.

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 488

1

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

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

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

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

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ASSEMBLY BILL 488

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)

66.0615(1m)(f)3.

3. From the appropriation under s. 20.835 (4) (gg), the department of revenue shall distribute 97.45% of the taxes collected under this paragraph for each district to that district, no later than the end of the month following the end of the calendar quarter in which the amounts were collected. The taxes distributed shall be increased or decreased to reflect subsequent refunds, audit adjustments and all other adjustments. Interest paid on refunds of the tax under this paragraph shall be paid from the appropriation under s. 20.835 (4) (gg) at the rate under s. 77.60 (1) (a). Any district that receives a report along with a payment under this subdivision or subd. 2. is subject to the duties of confidentiality to which the department of revenue is subject under s. 77.61 (5).



State of Wisconsin
2003 - 2004 LEGISLATURE

LRBa1046/1

JK:.....

WJ

ASSEMBLY AMENDMENT,
TO 2003 ASSEMBLY BILL 488

(att/Red)

in 10-1-03
Today

D-N

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

2 ✓ 1. Page 2, line 1: before that line insert:

3 "SECTION 1b. 66.0615 (1m) (f) 3. ✓ of the statutes is amended to read:

4 66.0615 (1m) (f) 3. From the appropriation under s. 20.835 (4) (gg), the
5 department of revenue shall distribute 97.45% of the taxes collected under this
6 paragraph for each district to that district and shall indicate to the district the taxes
7 reported by each taxpayer in that district, no later than the end of the month
8 following the end of the calendar quarter in which the amounts were collected. The
9 taxes distributed shall be increased or decreased to reflect subsequent refunds, audit
10 adjustments and all other adjustments. Interest paid on refunds of the tax under
11 this paragraph shall be paid from the appropriation under s. 20.835 (4) (gg) at the
12 rate under s. 77.60 (1) (a). Any district that receives a report along with a payment

1 under this subdivision or subd. 2. is subject to the duties of confidentiality to which
2 the department of revenue is subject under s. 77.61 (5).”

History: 1983 a. 189, 514; 1993 a. 263, 467, 491; 1999 a. 9; 1999 a. 150 ss. 565 to 567; Stats. 1999 s. 66.0615.

3 **2.** Page 2, line 1: delete “SECTION 1” and substitute “SECTION 1m”.

4 (END)

**DRAFTER'S NOTE
FROM THE
LEGISLATIVE REFERENCE BUREAU**

LRBa1046/1dn

JK:/:....

Wlj

Representative Foti:

This amendment reflects the technical change recommended by DOR in its memorandum, dated September 9, 2003. Please contact me if you have any questions.

Joseph T. Kreye
Legislative Attorney
Phone: (608) 266-2263
E-mail: joseph.kreye@legis.state.wi.us

DRAFTER'S NOTE
FROM THE
LEGISLATIVE REFERENCE BUREAU

LRBa1046/1dn
JK:wlj:rs

October 1, 2003

Representative Foti:

This amendment reflects the technical change recommended by DOR in its memorandum, dated September 9, 2003. Please contact me if you have any questions.

Joseph T. Kreye
Legislative Attorney
Phone: (608) 266-2263
E-mail: joseph.kreye@legis.state.wi.us