

2005 DRAFTING REQUEST

Bill

Received: 12/02/2004

Received By: jkreya

Wanted: As time permits

Identical to LRB: 2001 AB 688

For: Daniel Vrakas (608) 266-3007

By/Representing: melanie

This file may be shown to any legislator: NO

Drafter: jkreya

May Contact:

Addl. Drafters:

Subject: Tax, Other - sales

Extra Copies:

Submit via email: YES

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

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

Pre Topic:

No specific pre topic given

Topic:

Sales and use tax exemption for building materials sold to a builder for a local government's or nonprofit organization's construction project

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>
/?	jkreya 12/02/2004	lkunkel 12/03/2004		_____			S&L Tax
/1			rschluet 12/06/2004	_____	sbasford 12/06/2004		S&L Tax
/2	jkreya 12/20/2004	lkunkel 12/20/2004	chaugen 12/20/2004	_____	Inorthro 12/20/2004		S&L Tax
	jkreya	lkunkel		_____			

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	02/10/2005	02/10/2005		_____			
/3			jfrantze	_____	lnorthro	mbarman	
			02/10/2005	_____	02/10/2005	02/10/2005	

FE Sent For:

<END>

*At
Intro.*

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13/mk 2/10

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Sales and use tax exemption for building materials sold to a builder for a local government project ✓

or nonprofit organization's construction

Instructions:

See Attached

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1/21mk12/20
oh 12-20
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/?	jkreye	/1 lmk 12/3					

JK
6
4

<END>

FE Sent For:

12-02-04

Melanie - Kuhn — redraft

2001-AB 688

sales tax exemption for
building materials

2001 - 2002 LEGISLATURE

LRB-1108/1

LRB-1886/1

JKjld:km

Imk

PM not R

in 12-2-04

D-N

2001 ASSEMBLY BILL 688

December 21, 2001 - Introduced by Representatives GROTHMAN, VRAKAS, FRISKE, GUNDERSON, J. FITZGERALD, HAHN, HINES, HOVEN, HUBER, JENSEN, JESKEWITZ, KESTELL, KRAWCZYK, LASSA, M. LEHMAN, MCCORMICK, MILLER, MONTGOMERY, MUSSER, OLSEN, OWENS, PETROWSKI, PLOEFF, POWERS, SERATTI, SKINDRUD, STARZYK, SYKORA, TOWNSEND, URBAN and WALKER, cosponsored by Senators DARLING, HUELSMAN, KANAVAS, PLACHE, ROESSLER and WIRCH. Referred to Committee on Ways and Means. Referred to Joint Committee on Tax Exemptions.

Referred (LPS:PlsPWF)

- 1 AN ACT to amend 77.54 (41) of the statutes; relating to: a sales tax and a use
- 2 tax exemption for building materials sold to a builder for a local government
- 3 construction project. ✓

Analysis by the Legislative Reference Bureau

Under current law, municipalities and school districts are exempt from paying the sales tax and the use tax on purchases of tangible personal property. ✓ To receive the sales tax or use tax exemption, the municipality or school district must purchase the tangible personal property. ✓ A builder hired by the municipality or school district may not receive the exemption for property purchased by the builder to be used for a municipality or school district construction project. ✓

Under this bill, the sale of building materials to builders is exempt from the sales tax and the use tax, if the materials are used for the construction, renovation, or development of property pursuant to a contract with a municipality or school district. ✓

✓ This bill will be referred to the joint survey committee on tax exemptions for a detailed analysis, which will be printed as an appendix to this bill.

✓ 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 688

1 **SECTION 1.** 77.54 (41) of the statutes is amended to read:

2 77.54 (41) The gross receipts from the sale of building materials, supplies and
3 equipment to; and the storage, use or other consumption of those kinds of property
4 by; owners, contractors, subcontractors or builders if that property is acquired solely
5 for or used solely in, the construction, renovation or development of property that
6 would be exempt under s. 70.11 (36); or if that property is acquired solely for or used
7 solely in the construction, renovation, or development of property pursuant to a
8 contract with a municipality, as defined under s. 70.375 (1) (c).

9 **SECTION 2. Effective date.**

10 (1) This act takes effect on the first day of the 2nd month beginning after
11 publication.

12

(END)

(d-n)

11/08/01
JK/mk

(date)

Vrakas:

Representative Vrakas:

This = identical

This draft is identical to 2001

Assembly Bill 688.

JK

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

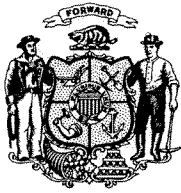
LRB-1108/1dn
JK:lmk:rs

December 6, 2004

Representative Vrakas:

This draft is identical to 2001 Assembly Bill 688.

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



State of Wisconsin
2005 - 2006 LEGISLATURE

LRB-1108/1
JK:lmk/rs

RMK

2

2005 BILL

in 12-20-04

LPS: PLS Fix requester's sheet

5000N

Reben

1 AN ACT to amend 77.54 (41) of the statutes; relating to: a sales tax and a use
2 tax exemption for building materials sold to a builder for a local government
3 construction project. or nonprofit organizations

Analysis by the Legislative Reference Bureau

and certain nonprofit organizations

Under current law, municipalities and school districts are exempt from paying the sales tax and the use tax on purchases of tangible personal property. To receive the sales tax or use tax exemption, the municipality or school district must purchase the tangible personal property. A builder hired by the municipality or school district may not receive the exemption for property purchased by the builder to be used for a municipality or school district construction project.

Under this bill, the sale of building materials to builders is exempt from the sales tax and the use tax, if the materials are used for the construction, renovation, or development of property pursuant to a contract with a municipality or school district.

This bill will be referred to the Joint Survey Committee on Tax Exemptions for a detailed analysis, which will be printed as an appendix to this bill.

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:

or nonprofit organization

1108/3

2005 BILL

LPS: 1108/3 uses guts from 1312/3

in 2-10-05

Today please

D-N



1 AN ACT *to amend* 77.54 (41) of the statutes; **relating to:** a sales tax and a use
2 tax exemption for building materials sold to a builder for a local government's
3 or nonprofit organization's construction project.

Analysis by the Legislative Reference Bureau

Under current law, municipalities, school districts, and certain nonprofit organizations are exempt from paying the sales tax and the use tax on purchases of tangible personal property. To receive the sales tax or use tax exemption, the municipality, school district, or nonprofit organization must purchase the tangible personal property. A builder hired by the municipality, school district, or nonprofit organization may not receive the exemption for property purchased by the builder to be used for a municipality, school district, or nonprofit organization construction project.

Under this bill, the sale of building materials to builders is exempt from the sales tax and the use tax, if the materials are used for the construction, renovation, or development of property pursuant to a contract with a municipality, school district, or nonprofit organization.

This bill will be referred to the Joint Survey Committee on Tax Exemptions for a detailed analysis, which will be printed as an appendix to this bill.

1108/3

2005 BILL

ReGen

1 AN ACT *to create* 77.54 (48) of the statutes; **relating to:** a sales and use tax
2 exemption for building materials that become a part of a facility for a local unit
3 of government's or nonprofit organization.

Analysis by the Legislative Reference Bureau

Under current law, municipalities, school districts, and certain nonprofit organizations are exempt from paying the sales tax and the use tax on purchases of tangible personal property. ✓ To receive the sales tax or use tax exemption, the municipality, school district, or nonprofit organization must purchase the tangible personal property. ✓ A construction contractor ✓ hired by the municipality, school district, or nonprofit organization may not receive the exemption for property purchased by the contractor to be used for a municipality, school district, or nonprofit organization construction project.

Under this bill, the sale of tangible personal property that becomes a component of a facility in this state that is owned by a municipality or nonprofit organization is exempt from the sales tax and the use tax. The exemption applies to tangible personal property purchased by a construction contractor who transfers the property to the municipality or nonprofit organization as part of constructing the facility.

This bill will be referred to the Joint Survey Committee on Tax Exemptions for a detailed analysis, which will be printed as an appendix to this bill.

1108/S.dn
VK MK

Representative Wraps:

This draft is now identical to LRB-1312/3.[✓]

VK

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

LRB-1108/3dn
JK:lmk:jf

February 10, 2005

Representative Vraskas:

This draft is now identical to LRB-1312/3.

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

Barman, Mike

From: Hubbard, Melanie
Sent: Thursday, February 10, 2005 1:24 PM
To: LRB.Legal
Subject: Draft review: LRB 05-1108/3 Topic: Sales and use tax exemption for building materials sold to a builder for a local government's or nonprofit organization's construction project

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

Draft review: LRB 05-1108/3 Topic: Sales and use tax exemption for building materials sold to a builder for a local government's or nonprofit organization's construction project