



# State of Wisconsin


LEGISLATIVE REFERENCE BUREAU

## **RESEARCH APPENDIX -** **PLEASE DO NOT REMOVE FROM DRAFTING FILE**

Date Transfer Requested: 06/30/2005 (Per: CMH)



### Appendix – Part 04 of 06

 The 2005 drafting file for

LRB 05b0667

LRB 05b0668

LRB 05b0763


LRB 05b0743

LRB 05b0739

LREB 05b0769

has been copied/added to the 2005 drafting file for

# **LRB 05b0788**

 The attached 2005 draft was incorporated into the new 2005 draft listed above. For research purposes, this cover sheet and the attached drafting file were copied, and added, as a appendix, to the new 2005 drafting file. If introduced this section will be scanned and added, as a separate appendix, to the electronic drafting file folder.

**2005 DRAFTING REQUEST**

**Senate Amendment (SA-AB100)**

Received: 06/27/2005

Received By: jkreye

Wanted: As time permits

Identical to LRB:

For: Legislative Fiscal Bureau

By/Representing: Runde

This file may be shown to any legislator: NO

Drafter: jkreye

May Contact:

Addl. Drafters:

Subject: Tax, Other - sales

Extra Copies:

Submit via email: YES

Requester's email: al.runde@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:**

Administration of the premier resort area sales 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>
/P1	jkreye 06/28/2005	kfollett 06/28/2005	rschluet 06/28/2005	_____	lnorthro 06/28/2005		
/P2	jkreye 06/28/2005	kfollett 06/28/2005	pgreensl 06/28/2005	_____	lemery 06/28/2005		

FE Sent For:

<END>

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FE Sent For:

*1/P2 kjf*  
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*6/28*  
*[Signature]*

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*[Signature]*  
*[Signature]*

<END>

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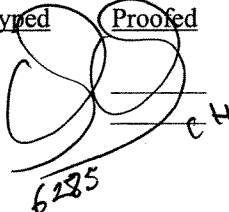
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**Instructions:**

See Attached

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<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
/P1	jkreye	PI/gf 6/28					

FE Sent For:

<END>

X The second alternative would be to add a nonstatutory provision to section 9141 of ASA 1 to the same effect, which would read along the lines of the following:

The Department of Revenue is instructed to provide appropriate guidance to the holders of all sales tax permits that with respect to the application of s. 77.994, each and every retail outlet which would have been classified as a tourism-related retailer under s. 77.994 (as affected by this act) but for the fact that it is a retail outlet for a manufacturer or wholesaler, shall also be considered a tourism-related retailer.

## SHARED REVENUE AND TAX RELIEF

### 1. PREMIER RESORT AREA SALES TAX

**Senate:** Require the Department of Revenue to provide appropriate guidance to all holders of sales tax permits with respect to the application of the premier resort area tax. Specify that any retail outlet that would be subject to the premier resort tax, except for the fact that it is a retail outlet for a manufacturer or a wholesaler, would be considered a tourism-related retailer for purposes of the tax.

Assembly Bill 100, as passed by the Assembly, would expand the list of businesses whose sales could be taxed to include most retail-related businesses. This modification would extend the taxation of sales to retail outlets of manufacturers and wholesalers and would require DOR to provide guidance to all sales tax permit holders regarding the premier resort area tax. By expanding the number of businesses whose sales could be taxed, the revenues of those municipalities currently collecting the tax would be increased. However, the provision would not expand the list of the types of businesses to be used in determining whether an area is eligible to declare itself a premier resort area. Therefore, no additional premier resort areas would be allowed by the modifications made under this provision.

AB 100 amendment  
From:  
AL Runde LFB

X 6-3013

2005

Date (time) needed in 6-28-05

LRB b 0743 PA

**BUDGET AMENDMENT**

**[Not for compile]**

JK : GF

See form **AMENDMENTS — COMPONENTS & ITEMS.**

**SENATE AMENDMENT  
TO 2005 AB 100**

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

#. Page 990, line 18: after that line insert:

#. Page . . . . , line . . . . :

#. Page . . . . , line . . . . :

#. Page . . . . , line . . . . :

#. Page . . . . , line . . . . :

#. Page . . . . , line . . . . :

*(Handwritten mark resembling a large arrow or checkmark)*

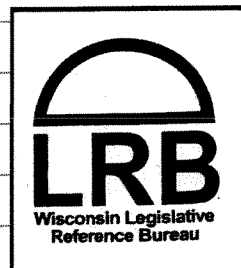
2F  
 "(1P) PREMIER RESORT AREA TAXES. (25) The department of revenue

shall provide appropriate guidance to all persons who hold a sales tax permit issued by the department.

regarding the application of the tax imposed under subchapter X of chapter 77 of the statutes, as affected by this act,

91  
 Any retail outlet that would have been classified as a tourism related retailer under subchapter X of chapter 77 of the statutes, as affected by this act, but for the fact that it is that it is a retail outlet for a manufacturer or wholesaler, shall be considered a tourism related retailer for purposes of the tax imposed under subchapter X of chapter 77 of the statutes, as affected by this act."

<end>





P2

RMR

PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION

SENATE AMENDMENT,

in 62705

TO 2005 ASSEMBLY BILL 100

\* Page 723, line 16: after that line insert:

" SECTION 1692<sup>xm</sup>. 77.9941(3m) is renumbered 77.9941(3m)(a).

SECTION 1692<sup>xn</sup>. or, 77.9941(3m)(b)

77.9941(3m)<sup>(b)</sup>(c)

1

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

2

~~Page 990, line 18. after that line insert:~~

3

~~PREMIER RESORT AREA TAXES.~~ The department of revenue shall provide

4

appropriate guidance regarding the application of the tax imposed under <sup>this</sup> subchapter

5

~~X of chapter 77 of the statutes, as affected by this act,~~ to all persons who hold a sales

6

tax permit issued by the department. Any retail outlet that would have been

7

classified as a tourism related retailer under ~~subchapter X of chapter 77 of the~~

8

~~statutes, as affected by this act,~~ <sup>s. 77.994(1)</sup> but for the fact that it is a retail outlet for a

9

manufacturer or wholesaler, shall be considered a tourism related retailer for

10

purposes of ~~the tax imposed under subchapter X of chapter 77 of the statutes, as~~

11

~~affected by this act."~~

12

(END)

s. 77.994(1)



State of Wisconsin  
2005 - 2006 LEGISLATURE

LRBb0743/P2  
JK:kjf.pg

PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION  
SENATE AMENDMENT,  
TO 2005 ASSEMBLY BILL 100

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

2 1. Page 723, line 16: after that line insert:

3 "SECTION 1692xm. 77.9941 (3m) of the statutes is renumbered 77.9941 (3m)

4 (a).

5 SECTION 1692xn. 77.9941 (3m) (b) of the statutes is created to read:

6 77.9941 (3m) (b) The department of revenue shall provide appropriate  
7 guidance regarding the application of the tax imposed under this subchapter to all  
8 persons who hold a sales tax permit issued by the department. Any retail outlet that  
9 would have been classified as a tourism related retailer under s. 77.994 (1), but for  
10 the fact that it is a retail outlet for a manufacturer or wholesaler, shall be considered  
11 a tourism related retailer for purposes of s. 77.994 (1)."

12 (END)