

2005 DRAFTING REQUEST

Assembly Substitute Amendment (ASA-AB(LRBx3555/1))

Received: **08/30/2005**

Received By: **mshovers**

Wanted: **As time permits**

Identical to LRB:

For: **John Ainsworth (608) 266-3097**

By/Representing: **Kristina**

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

Drafter: **mshovers**

May Contact:

Adl. Drafters: **jkreye**

Subject: **Tax, Other - sales**

Extra Copies:

Submit via email: **YES**

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

Carbon copy (CC:) to:

Pre Topic:

No specific pre topic given

Topic:

Sales and use tax exemption on tangible personal property used in the business of farming

Instructions:

See Attached. Identical to AB 346 (LRB -0820/2)

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>
/?	mshovers 08/30/2005	lkunkel 08/30/2005		_____			
/1			rschlue 08/30/2005	_____	sbasford 08/30/2005	sbasford 08/30/2005	

FE Sent For:

<END>

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*Ada AA
a0886/1*

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Vers. Drafted Reviewed Typed Proofed Submitted Jacketed Required

/? mshovers /lmk 8/30

11MES 8/30/05

[Handwritten signature and initials]
8/30/05
86

FE Sent For:

<END>

Shovers, Marc

From: Grant, Peter
Sent: Tuesday, August 30, 2005 8:05 AM
To: Shovers, Marc
Subject: FW: Kristina at Ainsworth's office

You're covering, right?

Call - 3555 / 1

From: Hanaman, Cathlene
Sent: Monday, August 29, 2005 4:24 PM
To: Grant, Peter
Subject: Kristina at Ainsworth's office

Kristina called about AB-346. She needs the redraft she requested from Joe ASAP, and she also wants an amendment. She says these drafts are needed for committee.

Are you covering for Joe? I would send this to Mr. Shovers, since it is tax related, but I think you're covering for him, too.

Her number is 6-3097.

You'll call, won't you?



State of Wisconsin
2005 - 2006 LEGISLATURE

LRBa0886/1
JK:kjf:rs

ASSEMBLY AMENDMENT,
TO 2005 ASSEMBLY BILL 346

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

2 **1.** Page 2, line 5: delete "or husbandry activities".

3 **2.** Page 2, line 6: delete "aquaculture,".

4 **3.** Page 2, line 16: delete that line.

5 (END)



100A

State of Wisconsin
2005 - 2006 LEGISLATURE

50190 / /
LRB-0820/2

JK:wlj:rs

RMNR

ASA to

2005 ASSEMBLY BILL 346

(LRB-3555/1)

ADMITTED
Wed. Noon

April 22, 2005 - Introduced by Representatives AINSWORTH, ALBERS, BALLWEG, BIES, GRONEMUS, GUNDERSON, HINES, F. LASEE, LOEFFELHOLZ, MUSSER, NERISON, OTT, OWENS, PETROWSKI, SUDER, TOWNS and VOS, cosponsored by Senators A. LASEE, LEIBHAM, OLSEN and REYNOLDS. Referred to Committee on Agriculture. Referred to Joint Survey Committee on Tax Exemptions.

repeal

- 1 AN ACT *to repeal* 77.54 (30) (a) 3. and 5. and 77.54 (34); and *to amend* 77.54 (3)
- 2 (a) of the statutes; **relating to:** a sales tax and use tax exemption on tangible
- 3 personal property used in the business of farming.

Analysis by the Legislative Reference Bureau

Under current law, tractors and other machines that are used exclusively and directly in the business of farming, including horticulture and floriculture, are exempt from the sales tax and the use tax. ✓

Substitute amendment

Under this ~~bill~~, tractors and other machines, lubricants, nonpowered equipment, and other tangible personal property that are used exclusively and directly, or are consumed or lose their identities, in the business of farming ~~or~~ husbandry activities, including ~~aquaculture~~, horticulture, and floriculture, are exempt from the sales tax and the use tax. ✓

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:

- 4 SECTION 1. 77.54 (3) (a) of the statutes is amended to read:

ASSEMBLY BILL 346

SECTION 1

1 77.54 (3) (a) The gross receipts from the sales of and the storage, use, or other
2 consumption of tractors and machines, including accessories, attachments, and
3 parts ~~thereof~~, lubricants, nonpowered equipment, and other tangible personal
4 property that are used exclusively and directly, or are consumed or lose their
5 identities, in the business of farming ~~or husbandry activities~~, including dairy
6 farming, agriculture, ~~aquaculture~~, horticulture, floriculture, and custom farming
7 services, but excluding automobiles, trucks, and other motor vehicles for highway
8 use; excluding personal property that is attached to, fastened to, connected to, or
9 built into real property or that becomes an addition to, component of, or capital
10 improvement of real property; and excluding tangible personal property used or
11 consumed in the erection of buildings or in the alteration, repair, or improvement of
12 real property, regardless of any contribution that that personal property makes to
13 the production process in that building or real property and regardless of the extent
14 to which that personal property functions as a machine, except as provided in par.
15 (c).

16 **SECTION 2.** 77.54 (30) (a) 3. and 5. of the statutes are repealed.

17 **SECTION 3.** 77.54 (34) of the statutes is repealed.

18 **SECTION 4. Effective date.**

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

21 (END)