Bill

Received: 09/29/2006 Wanted: Soon For: Administration-Budget					Received By: jkreye Identical to LRB:		
				By/Representing: Easton			
This file	e may be shown	to any legislato	or: NO		Drafter: jkreye		
May Contact:					Addl. Drafters:		
Subject: Tax, Property - exemption			otion		Extra Copies:		
Submit	via email: NO						
Pre Top	pic:					The state of the s	
DOA:	Easton, BB00	65 -					
Topic:							
Sales an	id use tax exemp	otion for persor	nal property	and services	sold by a home ex	change service	
Instruc	tions:	e Maria	<u> evaluation de la Proposition</u>		Age (A)		
See Atta	ached						
Draftin	g History:						
Vers.	Drafted	Reviewed	<u>Typed</u>	Proofed	Submitted	Jacketed	<u>Required</u>
/P1	jkreye 09/29/2006 jkreye 01/26/2007	kfollett 09/29/2006 kfollett 01/26/2007	rschluet 10/02/20	06	sbasford 10/02/2006		S&L Tax
/1			rschluet 01/26/20	07	cduerst 01/26/2007		S&L Tax
/2	jkreye 01/30/2007	kfollett 01/30/2007	pgreensl 01/30/20	07	mbarman 01/30/2007		S&L Tax

FE Sent For:

Bill

Received: 09/29/2006				Received By: jkreye			
Wanted: Soon				Identical to LRB:			
For: Administration-Budget				By/Representing: Palchik			
This file may be shown to any legislator: NO				Drafter: jkreye	A		
May Cont	act:				Addl. Drafters:		
Subject:	Tax, Pro	operty - exemp	tion		Extra Copies:		
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DOA:	Palchik, BB00)65 -					
Topic:							ing a second of the
Sales and	use tax exemp	otion for persona	al property and se	rvices s	sold by a home exc	change service	
Instructi	ons:				 		
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Vers.	<u>Drafted</u>	Reviewed	Typed Pro	<u>ofed</u>	Submitted	<u>Jacketed</u>	Required
/P1	jkreye 09/29/2006 jkreye 01/26/2007	kfollett 09/29/2006 kfollett 01/26/2007	rschluet 10/02/2006		sbasford 10/02/2006		S&L Tax
/1		12kf 1/30	rschluet 01/26/2007	3P P8	cduerst 01/26/2007	,	S&L Tax
FE Sent F	or:		130 <	END>			

Received By: jkreye

Bill

Wanted: Soon	Identical to LRB:		
For: Administration-Budget	By/Representing: Palchik		
This file may be shown to any legislator: NO	Drafter: jkreye		
May Contact:	Addl. Drafters:		
Subject: Tax, Property - exemption	Extra Copies:		

Submit via email: NO

Received: 09/29/2006

Pre Topic:

DOA:.....Palchik, BB0065 -

Topic:

Sales and use tax exemption for personal property and services sold by a home exchange service

Instructions:

See Attached

Drafting History:

Vers.	<u>Drafted</u>	Reviewed	Typed Proofed	Submitted	<u>Jacketed</u>	Required
/P1	jkreye 09/29/2006	kfollett 09/29/2006	rschluet	sbasford 10/02/2006		S&L Tax

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Subject: Tax, Property - exemption	Extra Copies:			
Submit via email: NO				
Pre Topic: DOA:Palchik, BB0065 -				
Topic:				
Sales and use tax exemption for personal property and service	es sold by a home exchange service			
Instructions: See Attached				
Drafting History:				
Vers. Drafted Reviewed Typed Proofed /P1 jkreye	Submitted Jacketed Required			

FE Sent For:

2007-09 Budget Bill Statutory Language Drafting Request

• Topic: Sales Tax Exemption for Veterans Home Exchanges

• Tracking Code: BBOO 65

• SBO team: State Government Operations

SBO analyst: Laurie PalchikPhone: 608-267-0371

• Email: laurie.palchik@doa.state.wi.us

Agency acronym: DVA

• Agency number: 485

Priority (Low, Medium, High): Medium

Intent: Stated on attached draft

Sales Tax Exemption for Veterans Home Exchanges

This statutory change creates a sales tax and use tax exemption for the sale of personal property and taxable services sold by a home exchange service that is owned by the Department of Veterans Affairs.

77.54 (48) of the statutes is created to read:

77.54 (48) The gross receipts from the sale of and the storage, use, or other consumption of tangible personal property and taxable services sold by a home exchange service that is owned by the department of veterans affairs.



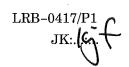
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State of Misconsin 2007 - 2008 LEGISLATURE



DOA:.....Palchik, BB0065 - Sales and use tax exemption for personal property and services sold by a home exchange service

FOR 2007-09 BUDGET -- NOT READY FOR INTRODUCTION

in 9-29-06

Do Not Gen

AN ACT ...; relating to: the budget.

Analysis by the Legislative Reference Bureau TAXATION

OTHER TAXATION

This bill creates a sales and use tax exemption for tangible personal property and taxable services that are sold by a home exchange service that is owned by DVA.

Because this bill relates to an exemption from state or local taxes, it may be referred to the Joint Survey Committee on Tax Exemptions for a report to be printed as an appendix to the 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:

SECTION 1. 77.54 (50) of the statutes is created to read:

77.54 (50) The gross receipts from the sale of and the storage, use, or other consumption of tangible personal property and taxable services that are sold by a home exchange service that is owned by the department of veterans affairs.

SECTION	9441	Effective	dates	Revenue
SECTION	7441.	LHechve	uatesi	nevenue.

2	(1) Home exchange service sales. The treatment of section 77.54 (50) of the
3	statutes takes effect on the first day of the 2nd month beginning after publication.
4	(END)

Kreye, Joseph

From:

Easton, Darren - DOA

Sent:

Friday, January 26, 2007 9:43 AM

To:

Kreye, Joseph

Subject:

LRB 0417

Attachments: 07-0417P1.pdf; LRB-0417-P1 Exmptn-Sales by DVA Home Exchange.doc

The attached Word document has a minor change from DOR.

From: Timmons, Anthony [mailto:anthony.timmons@dor.state.wi.us]

Sent: Friday, January 26, 2007 9:39 AM

To: Easton, Darren - DOA **Subject:** FW: Two more drafts

From: Kruger, Blair P

Sent: Friday, January 26, 2007 9:37 AM

To: Timmons, Anthony

Cc: Ziegler, Paul D; Crane, Lili B; Gates-Hendrix, Sherrie

Subject: FW: Two more drafts

Includes ISE's comments on LRB 417/P1

From: Timmons, Anthony

Sent: Tuesday, January 23, 2007 2:46 PM

To: Hardt, Diane L; Boldt, Rebecca A; Crane, Lili B; Ziegler, Paul D; Ramirez, Amelia

Subject: FW: Two more drafts

From: Easton, Darren - DOA [mailto:Darren.Easton@Wisconsin.gov]

Sent: Tuesday, January 23, 2007 1:26 PM

To: Timmons, Anthony A - DOR

Cc: Gates-Hendrix, Sherrie L - DOR; Brennan, Audra D - DOR

Subject: Two more drafts

Sorry I'm getting these to you so late. They got lost in the shuffle over here. These are the two Vets issues we mentioned when we visited you last. I'd appreciate any comments if you all have any.

Darren M. Easton Executive Policy and Budget Analyst 608-266-7597

DIVISION ANALYSIS OF LEGISLATION (Form 1) Fiscal Note Analysis? Yes No		e-mail completed copies to: Anthony Timmons (Budget) Anthony.timmons@dor.state.wi.us & Sherrie Gates-Hendrix (Sec Office)
Division:		
For Division Use:		
Assigned to: Blair Kruger	Date: January 24, 2007	Due Date: January 24, 2007
Prepared by: Blair Kruger Reviewed by: Paul Ziegler	Date: January 24, 2007 Date: January 26, 2007	(analysis should generally be pre- pared within 1 week of assignment)
 LRB 417/P1 Type of Taxes Affected: (please li Sales and use taxes Description of the Bill: (briefly description) 		as hill and the change(s)
Under this bill, a sales and use tax exem services sold by a home exchange service. 4. Statutory language problems, if a	aption is created for sales ce that is owned by the Do	of tangible personal property and taxable epartment of Veterans Affairs.
(If yes, describe problems and indicate unclear, does not fully accomplish the complex to the co	suggested corrective langua desired result, or has undesir efined, it may be unclear vide the exemption for sal	ge. Example of problem: The bill language is rable side effects.) to which sales the exemption applies. It is les by a "home exchange" that receives
5. Effective date problems, if any, inc (If yes, describe problem and sugg		



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State of Misconsin 2007 - 2008 LEGISLATURE

LRB-0417/P1
JK:kjf:ts

DOA:.....Palchik, BB0065 - Sales and use tax exemption for personal property and services sold by a home exchange service

FOR 2007-09 BUDGET -- NOT READY FOR INTRODUCTION

in 1-26-07

AN ACT ...; relating to: the budget.

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Analysis by the Legislative Reference Bureau TAXATION

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The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

SECTION 1.		/W a \ a \ 1			-
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	/ / : \	CALL OF THE	erannae ie	CTOUTOOT	nraan
	4 4 . U.T	COULDING	anananca ia	CI CLUCUI	o icau.

3 77.54 (50) The gross receipts from the sale of and the storage, use, or other

4 consumption of tangible personal property and taxable services that are sold by a

home exchange service that is walk by the department of veterans affairs.

receives moneys from the eppropriation occount under 5, 20, 485(1)(g) and

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SECTION 9441. E	attective a	lates; I	kevenue.
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- (1) Home exchange service sales. The treatment of section 77.54 (50) of the statutes takes effect on the first day of the 2nd month beginning after publication.
- 4 (END)



State of Misconsin 2007 - 2008 LEGISLATURE

LRB-0417/1 JK:kjf://

DOA:.....Palchik, BB0065 - Sales and use tax exemption for personal property and services sold by a home exchange service

FOR 2007-09 BUDGET -- NOT READY FOR INTRODUCTION

in 1-30-07

O IL Ged

AN ACT ...; relating to: the budget.

Analysis by the Legislative Reference Bureau TAXATION

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SECTION 1. 77.54 (50) of the statutes is created to read:

77.54 (50) The gross receipts from the sale of and the storage, use, or other consumption of tangible personal property and taxable services that are sold by a

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home exchange service that receives moneys from the appropriation account under s. 20.485 (1) (g) and is operated by the department of veterans affairs.

SECTION 9441. Effective dates; Revenue.

.54

(1) Home exchange service sales. The treatment of section 77.54 (50) of the statutes takes effect on the first day of the 2nd month beginning after publication.

(END)

D Note

DRAFTER'S NOTE FROM THE LEGISLATIVE REFERENCE BUREAU

LRB-0417/2dn JK:kjf:**//**5

This draft reconciles LRB-0417/1 and LRB-0728/4. Both of these drafts should continue to appear in the compiled bill.

Joseph T. Kreye Legislative Attorney Phone: (608) 266–2263

E-mail: joseph.kreye@legis.wisconsin.gov

DRAFTER'S NOTE FROM THE LEGISLATIVE REFERENCE BUREAU

LRB-0417/2dn JK:kjf:pg

January 30, 2007

This draft reconciles LRB-0417/1 and LRB-0728/4. Both of these drafts should continue to appear in the compiled bill.

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

E-mail: joseph.kreye@legis.wisconsin.gov



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State of Misconsin 2007 - 2008 LEGISLATURE

LRB-0417/2 JK:kjf:pg

DOA:.....Easton, BB0065 - Sales and use tax exemption for personal property and services sold by a home exchange service

FOR 2007-09 BUDGET -- NOT READY FOR INTRODUCTION

AN ACT ...; relating to: the budget.

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3	Section 9441. Effective dates; Revenue.
2	s. 20.485 (1) (g) and is operated by the department of veterans affairs.
1	home exchange service that receives moneys from the appropriation account under