

2009 DRAFTING REQUEST

Bill

Received: **06/23/2009**

Received By: **jkreye**

Wanted: **As time permits**

Identical to LRB:

For: **John Townsend (608) 266-3156**

By/Representing: **matt**

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: **Rep.Townsend@legis.wisconsin.gov**

Carbon copy (CC:) to: **joseph.kreye@legis.wisconsin.gov**

Pre Topic:

No specific pre topic given

Topic:

Sales and use tax exemption for motorboats

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>
/?				_____			S&L Tax
/1	jkreye 06/23/2009	jdye 06/24/2009	rschluet 06/24/2009	_____	mbarman 06/24/2009		S&L Tax
/2	jkreye 06/25/2009	jdye 06/25/2009	phenry 06/25/2009	_____	sbasford 06/25/2009	cduerst 06/26/2009	

FE Sent For:

at
intro

<END>

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Identical to LRB:

For: John Townsend (608) 266-3156

By/Representing: matt

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12/25/jld
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/?	jkreye	1/6 24jld		_____	_____	_____	_____
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FE Sent For:

<END>

Kreye, Joseph

From: Pulda, Matt
Sent: Tuesday, June 23, 2009 3:38 PM
To: Kreye, Joseph
Subject: RE: Email from LRB Website

That sounds like a better idea. Thanks!

Matt

From: Kreye, Joseph
Sent: Tuesday, June 23, 2009 3:36 PM
To: Pulda, Matt
Subject: RE: Email from LRB Website

Matt,

If you want the consumer to get the benefit of the exemption as soon as possible, then you may want to consider making the effective date the day after publication. Then, if retailers aren't able to make the change quick enough, the consumer would be entitled to a refund, as provided under current law.

Having said that, it is administratively easier to just have the exemption begin and have all sales after that exempt.

Joe

Joseph T. Kreye
Senior Legislative Attorney
Legislative Reference Bureau
(608) 266-2263

From: Pulda, Matt
Sent: Tuesday, June 23, 2009 3:27 PM
To: Kreye, Joseph
Subject: Email from LRB Website

Joe,

Representative Townsend would like to draft a bill to create a 12-month moratorium on the state sales tax as applied to motorboats (in- and outboard). The moratorium would apply to packages (boat + motor) bought for up to \$30,000. It would be effective on the first day of the second month beginning after publication, but (if possible) consumers who buy such a boat between publication and the effective date would be eligible for a sales tax rebate.

Thanks!

Matt Pulda
Research Assistant
Office of State Rep. John Townsend
(608) 266-3156

Kreye, Joseph

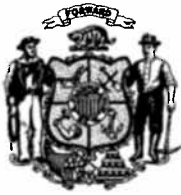
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Thanks!

Matt Pulda
Research Assistant
Office of State Rep. John Townsend
(608) 266-3156



Jld

2009 BILL

m 6-23-09

✓

Gen

1

AN ACT ...; relating to: sales and use tax exemption for motorboats. ✓

Analysis by the Legislative Reference Bureau

This bill creates a sales and use tax exemption for any motorboat purchased during a 12-month period, if the motorboat is purchased with a motor and the sum of the sales prices for both items is no more than \$30,000. ✓

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:

2

SECTION 1. 77.54 (58) of the statutes is created to read: ✓

3

77.54 (58) Beginning on the effective date of this subsection, ... [LRB inserts

4

date], and ending on the date that is 12 months after the effective date of this

5

subsection, ... [LRB inserts date], the gross receipts or sales price from the sale of and

6

the storage, use, or other consumption of a motorboat, if the motorboat is purchased

3

4

5

6

← bracket

BILL

SECTION 1

1 with the motor and the sum of the gross receipts or sales price for both items is no
2 more than \$30,000.

3 (END)

Kreye, Joseph

From: Pulda, Matt
Sent: Thursday, June 25, 2009 3:52 PM
To: Kreye, Joseph
Subject: LRB 3028 revisions

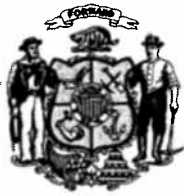
Joe,

The Representative would like to, if possible, word the bill so that it would apply to the purchase of an outboard motor, a motorboat (with an outboard or inboard motor), or a motorboat trailer – either individually or in a combination of all three or any two. The cap would remain \$30,000.

We also want to be sure that if a purchase ends up costing more than \$30,000, the moratorium still applies to the first \$30,000, and the sales tax would apply to any amount over that (we weren't sure if that was a given under the current language or if that needs to be spelled out).

Thanks!

Matt Pulda
Research Assistant
Office of State Rep. John Townsend
(608) 266-3156



RMR

2009 BILL

6-25-09

m

outboard motor, trailer, or motorboat

Regen

1 AN ACT to create 77.54 (58) of the statutes; relating to: sales and use tax
2 exemption for motorboats. ✓

Analysis by the Legislative Reference Bureau

This bill creates a sales and use tax exemption for any motorboat purchased during a 12-month period if the motorboat is purchased with a motor and the sum of the sales prices for both items is no more than \$30,000.

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5 date], and ending on the date that is 12 months after the effective date of this
6 subsection [LRB inserts date], the gross receipts or sales price from the sale of and

✓ The exemption applies to the first \$30,000 of the sales price of each item sold separately or of two or more items sold together.

BILL

SECTION 1

an outboard motor,

1 the storage, use, or other consumption of a motorboat, if the motorboat is purchased
2 with the motor and the sum of the gross receipts or sales price for both items is no
3 more than \$30,000.

(END)

sold with an outboard or inboard motor, or a motorboat trailer. The exemption under this subsection applies to the first \$30,000 of the gross receipts or sales price of each item sold separately or of 2 or more items sold together

Duerst, Christina

From: Pulda, Matt
Sent: Friday, June 26, 2009 9:15 AM
To: LRB.Legal
Subject: Draft Review: LRB 09-3028/2 Topic: Sales and use tax exemption for motorboats

Please Jacket LRB 09-3028/2 for the ASSEMBLY.