Bill

Received: 06/26/2009 Received By: jkreye Identical to LRB: Wanted: As time permits For: Jeff Smith (608) 266-0660 By/Representing: andrea This file may be shown to any legislator: **NO** Drafter: jkreye Addl. Drafters: May Contact: Subject: Tax, Other - alcohol and tobacco Extra Copies: Submit via email: YES Requester's email: Rep.Smith@legis.wisconsin.gov Carbon copy (CC:) to: joseph.kreye@legis.wisconsin.gov Pre Topic: No specific pre topic given **Topic:** Retailer's discount for cigarette tax stamps **Instructions:** See attached **Drafting History:** Vers. Drafted Reviewed **Typed** Proofed **Submitted** Jacketed Required /P1 cduerst State jkreye bkraft mduchek 06/26/2009 06/26/2009 06/26/2009 06/26/2009 sbasford sbasford State /1 ikreye bkraft rschluet 06/30/2009 _____ 06/30/2009 06/30/2009 06/30/2009 08/03/2009

FE Sent For: "/1" @ intro. 8/17/09 <END>

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Requester	Requester's email: Rep.Smith@legis.wisconsin.gov						
Carbon co	opy (CC:) to:	joseph.krey	e@legis.wis	sconsin.gov			
Pre Topi	c:						
No specif	ic pre topic gi	ven					
Topic:							
Retailer's	discount for c	igarette tax stan	nps				
Instructi	ons:						
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Drafting	History:						,
Vers.	<u>Drafted</u>	Reviewed	Typed	Proofed	Submitted	<u>Jacketed</u>	Required
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Bill

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May Contact: Addl. Drafters:

Subject: **Tax, Other - alcohol and tobacco** Extra Copies:

Submit via email: YES

Requester's email: Rep.Smith@legis.wisconsin.gov

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

Pre Topic:

No specific pre topic given

Topic:

Retailer's discount for cigarette tax stamps

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>

/P1 jkreye bkraft mduchek ____ cduerst State

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/P1

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Required

state of wisconsin – Legislative Reference ${f B}$ ureau

LRB

Research (608-266-0341)

Library (608-266-7040)

Legal (608-266-3561)

LRB

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5.139.37(S)	20. 435(1)(fm)



State of Misconsin 2009 - 2010 LEGISLATURE

LRB-3045/P1

JK:...:...

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PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION

Mondry 6-29

SA ref

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AN ACT ...; relating to: decreasing the discount on amounts paid for tax stamps

on cigarettes.

Analysis by the Legislative Reference Bureau

Under current law, the state imposes an excise tax on the sale of cigarettes. The person who pays the tax affixes tax stamps to the cigarette package to indicate that the tax has been paid. All persons who are authorized to purchase tax stamps receive a discount on the tax owed equal to 0.7 percent of the tax.

Under the bill, all persons who are authorized to purchase tax stamps receive a discount on the tax owed equal to 0.5 percent of the tax. In addition, the Department of Revenue credits an amount equal to 0.2 percent of the amount paid on the purchase of tax stamps to the appropriation for tobacco control grants and programs.

For further information see the **state** 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. 139.32 (5) of the statutes is amended to read:

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SECTION 1

1	139.32 (5) Manufacturers, bonded direct marketers, and distributors who are
2	authorized by the department to purchase tax stamps shall receive a discount of 0.7
3	0.5 percent of the tax paid on stamp purchases.

History: 1971 c. 125; 1977 c. 29; 1983 a. 27; 1985 a. 29; 1987 a. 399; 1989 a. 31; 1993 a. 16, 482; 1997 a. 27; 2005 a. 25; 2007 a. 20. SECTION 2. 139.39 (7) of the statutes is created to read:

139.39 (7) The department shall credit an amount of the tax collected under this subchapter equal to 0.2 percent of the tax paid on stamp purchases to the appropriation account under s. 20.435 (1) (fm).

SECTION 3. Effective date.

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

(END)

DRAFTER'S NOTE FROM THE LEGISLATIVE REFERENCE BUREAU

LRB-3045/P1dn JK:...:...

Date

 $Representative \ Smith:$

(an)

Because the amounts in s. 20.435 (1) (fm) are limited to the amounts in the schedule, you may want to have the Legislative Fiscal Bureau review this draft and provide estimate of how much the amounts in the schedule should be increased to accomplish your intent.

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

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

DRAFTER'S NOTE FROM THE LEGISLATIVE REFERENCE BUREAU

LRB-3045/P1dn JK:bjk:md

June 26, 2009

Representative Smith:

Because the amounts in s. 20.435 (1) (fm) are limited to the amounts in the schedule, you may want to have the Legislative Fiscal Bureau review this draft and provide an estimate of how much the amounts in the schedule should be increased to accomplish your intent.

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

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



State of Wisconsin 2009 - 2010 **LEGISLATURE**



Preliminary Draft - Not Ready For Introduction

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in 630-0

AN ACT to amend 139.32 (5); and to create 139.39 (7) of the statutes; relating

to: decreasing the discount on amounts paid for tax stamps on cigarettes.

Analysis by the Legislative Reference Bureau

Under current law, the state imposes an excise tax on the sale of cigarettes. The person who pays the tax affixes tax stamps to the cigarette package to indicate that the tax has been paid. All persons who are authorized to purchase tax stamps receive a discount on the tax owed equal to 0.7 percent of the tax.

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For further information see the state 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:

1	139.32 (5) Manufacturers, bonded direct marketers, and distributors who are
2	authorized by the department to purchase tax stamps shall receive a discount of 0.7
3	0.5 percent of the tax paid on stamp purchases.
4	Section 2. 139.39 (7) of the statutes is created to read:
5	139.39 (7) The department shall credit an amount of the tax collected under
6	this subchapter equal to 0.2 percent of the tax paid on stamp purchases to the
7	appropriation account under s. 20.435 (1) (fm).
8	Section 3. Effective date.
9	(1) This act takes effect on the first day of the 2nd month beginning after
10	publication.
11	(END)

Basford, Sarah

From:

Wahl, Andrea

Sent:

Monday, August 03, 2009 10:05 AM

To:

LRB.Legal

Subject:

Draft Review: LRB 09-3045/1 Topic: Retailer's discount for cigarette tax stamps

Please Jacket LRB 09-3045/1 for the ASSEMBLY.