

2009 DRAFTING REQUEST

Bill

Received: **06/26/2009**

Received By: **jkreye**

Wanted: **As time permits**

Identical to LRB:

For: **Jeff Smith (608) 266-0660**

By/Representing: **andrea**

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

Drafter: **jkreye**

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 06/26/2009	bkraft 06/26/2009	mduchek 06/26/2009	_____	cduerst 06/26/2009		State
/1	jkreye 06/30/2009	bkraft 06/30/2009	rschluet 06/30/2009	_____	sbasford 06/30/2009	sbasford 08/03/2009	State

FE Sent For: **"1" @ intro. 8/17/09**

<END>

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/P1	jkreyc 06/26/2009	bkraft 06/26/2009	mduchek 06/26/2009	_____	cdurst 06/26/2009		State
/1	jkreyc 06/30/2009	bkraft 06/30/2009	rschluet 06/30/2009	_____	sbasford 06/30/2009		State

FE Sent For:

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FE Sent For:

1 bjk 6/30

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/P1	jkreye	/P1 bjk ⁶ /26					
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FE Sent For:

<END>

STATE OF WISCONSIN - LEGISLATIVE REFERENCE BUREAU

LRB

Research (608-266-0341)

Library (608-266-7040)

Legal (608-266-3561)

LRB

6-26-09

Rep Smith

on when

6-0660

tax stamp & retailer's discount

Mar. 7

MS/JS

reduce the retailer's discount

put extra revenue into tobacco control grants

change to .5 and take \$ to tobacco control grants

Monday - June 29

5.139.32(S)

20.435(1)(Fm)



Lbjk

PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION

Monday 6-29

SA
X-ref

D-N

1 AN ACT ^{gen.} ...; relating to: decreasing the discount on amounts paid for tax stamps
2 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:

3 SECTION 1. 139.32 (5) of the statutes is amended to read:

**DRAFTER'S NOTE
FROM THE
LEGISLATIVE REFERENCE BUREAU**

LRB-3045/P1dn

JK:.....

Lbjk

Date

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

**DRAFTER'S NOTE
FROM THE
LEGISLATIVE REFERENCE BUREAU**

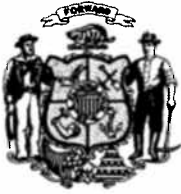
LRB-3045/P1dn
JK:bjk:md

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



stays

RMR

PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION

SA-

in 6-30-09
regen.

Troley

1 **AN ACT to amend** 139.32 (5); and **to create** 139.39 (7) of the statutes; **relating**
2 **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:

3 **SECTION 1.** 139.32 (5) of the statutes is amended to read:

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.