

**2009 DRAFTING REQUEST**

**Bill**

Received: **09/01/2009**

Received By: **jkreye**

Wanted: **As time permits**

Identical to LRB:

For: **Kitty Rhoades (608) 266-1526**

By/Representing: **kevin**

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.Rhoades@legis.wisconsin.gov**

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

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**Pre Topic:**

No specific pre topic given

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**Topic:**

Sales tax exemption for natural gas and electricity

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**Instructions:**

See attached

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**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 09/01/2009	bkraft 09/01/2009	mduchek 09/01/2009	_____	lparisi 09/01/2009	cduerst 09/02/2009	

FE Sent For:

*at intro  
10/28*

<END>

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/?	jkreye	1 bjk 9/1	MD 9/1	_____	_____		

FE Sent For:

<END>

**Kreye, Joseph**

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**From:** Kunkel, Mark  
**Sent:** Thursday, August 27, 2009 10:56 AM  
**To:** Kreye, Joseph  
**Subject:** Rep. Rhoades request

Kevin in Rhoades' office wants a bill that makes natural gas and electric utility service exempt from the sale tax for the entire year. According to him, under current law, such utility service is exempt from sales tax during the winter months. Rhoades wants to extend the exemption for the entire year.

If you have questions, contact Kevin at 6-1526.

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Mark D. Kunkel  
Senior Legislative Attorney  
Legislative Reference Bureau  
(608) 266-0131



bjk

## 2009 BILL

SA  
Kref

m 9-1-09

1 AN ACT <sup>gen.</sup>...; relating to: the sales and use tax exemption for electricity and natural  
2 gas.

### *Analysis by the Legislative Reference Bureau*

Under current law, electricity and natural gas sold during the months of  
> November, December, January, February, March, and April for residential use is  
exempt from the sales and use tax. Under this bill, electricity and natural gas sold  
for residential use is exempt from the sales and use tax, regardless of when it is sold.

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:*

3 SECTION 1. 77.54 (30) (a) 2. of the statutes is amended to read:  
4 77.54 (30) (a) 2. Electricity and natural gas sold ~~during the months of~~  
5 ~~November, December, January, February, March and April~~ for residential use.

History: 1971 c. 64, 154, 215, 311; 1973 c. 90, 156, 240; 1975 c. 39, 96, 102, 146, 200; 1977 c. 29; 1977 c. 83 ss. 13, 26; 1977 c. 250, 368, 418; 1979 c. 1, 34, 87, 174; 1981  
c. 20; 1981 c. 79 s. 18; 1981 c. 96 s. 67; 1981 c. 264; 1981 c. 282 s. 47; 1981 c. 317; 1983 a. 27 ss. 1284d to 1284np, 2202 (38); 1983 a. 189 ss. 101, 106, 329 (5), (12), (13);



**Parisi, Lori**

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**From:** Moore, Kevin

**Sent:** Wednesday, September 02, 2009 9:40 AM

**To:** LRB.Legal

**Subject:** Draft Review: LRB 09-3352/1 Topic: Sales tax exemption for natural gas and electricity

Please Jacket LRB 09-3352/1 for the ASSEMBLY.