

**2009 DRAFTING REQUEST**

**Assembly Amendment (AA-AB523)**

Received: 11/09/2009

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:**

Electricity and natural gas exemption; effective date

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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>
/1	jkreye 11/09/2009	wjackson 11/10/2009	jfrantze 11/11/2009	_____	sbasford 11/11/2009	sbasford 11/11/2009	

FE Sent For:

<END>

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/1	jkreye	/1 WLj 11/10	Jb	11/11			

FE Sent For:

<END>

**Kreye, Joseph**

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**From:** Moore, Kevin  
**Sent:** Monday, November 09, 2009 2:44 PM  
**To:** Kreye, Joseph  
**Subject:** FW: Technical memo re: AB 523 - Electricity & natural gas sales tax exemption  
**Attachments:** techmemo.doc

Can you draft this amendment for Rep. Rhoades? Thank you.

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**From:** Ziegler, Paul D - DOR [mailto:PaulD.Ziegler@revenue.wi.gov]  
**Sent:** Monday, November 09, 2009 2:20 PM  
**To:** Rep.Rhoades  
**Subject:** Technical memo re: AB 523 - Electricity & natural gas sales tax exemption

Rep. Rhoades - DOR has submitted the attached technical memo re: AB 423 to the LRB.

I hope this information is helpful.

Paul Ziegler, Team Leader  
Sales and Property Tax Policy Team  
Division of Research and Policy  
Wisconsin Department of Revenue  
2135 Rimrock Road - 6-73  
Madison, WI 53708-8933  
608-266-5773  
fax 608-261-6240

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11/09/2009

## MEMORANDUM

October 28, 2009

**TO:** Joseph Kreye  
Legislative Reference Bureau

**FROM:** Paul Ziegler  
Department of Revenue

**SUBJECT:** Technical memorandum on AB 523 – relating to the sales and use tax exemption for electricity and natural gas.

The Department has the following concern with the bill:

The effective date of the bill may not provide sufficient time for the department to notify affected businesses and for such businesses to change their systems.

The department recommends the effective date be the first day of the 3<sup>rd</sup> month (rather than the 2<sup>nd</sup> month) beginning after publication. This would allow a minimum of 60 days between the date of publication and the effective date of the change.

If you have questions regarding this technical memorandum, please contact Jacek Cianciara at (608) 266-8133 or [jcianciara@dor.state.wi.us](mailto:jcianciara@dor.state.wi.us).

cc: Representative Rhoades



State of Wisconsin  
2009 - 2010 LEGISLATURE

LRBa1150/1

JK:f:....

Wly

ASSEMBLY AMENDMENT ,  
TO 2009 ASSEMBLY BILL 523

m 11-9-09

due Fri. 11-13

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2  
3

At the locations indicated, amend the bill as follows:

- ✓ 1. Page 2, line 1: delete "2nd" and substitute "3rd".

(END)