

**2009 DRAFTING REQUEST**

**Bill**

Received: 11/09/2009

Received By: jkreye

Wanted: As time permits

Identical to LRB:

For: Roger Roth (608) 266-7500

By/Representing: mike

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.Roth@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:**

Snow making and snow grooming equipment to be considered manufacturing equipment for sales and use tax purposes

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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>
/P1	jkreye 11/09/2009	wjackson 11/12/2009	rschluet 11/12/2009	_____	sbasford 11/12/2009		S&L Tax
/1	jkreye 01/26/2010	wjackson 01/26/2010	mduchek 01/26/2010	_____	sbasford 01/26/2010	lparisi 02/17/2010	S&L Tax

FE Sent For:

*at intro*  
*3/4/10*

<END>

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/P1	jkreye	/P1 Wlj 11/12	 11/29	_____	_____		

FE Sent For:

<END>



**PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION**

in 11-9-09 D-N  
due Nov 11-16

Gen Cat

1 AN ACT ~~relating to~~, relating to: a sales and use tax exemption for snowmaking and  
2 snow-grooming machines and equipment.

***Analysis by the Legislative Reference Bureau***

of Under current law, the sale of machines and equipment used exclusively and directly by a manufacturer in manufacturing tangible personal property is exempt from the sales and use tax. For sales and use tax purposes, "manufacturing" includes all of the following:

- ✓ 1. Crushing, washing, grading and blending sand, rock, gravel and other minerals.
- ✓ 2. Ore dressing.
- ✓ 3. Conveying work in progress directly from one manufacturing process to another in the same plant.
- ✓ 4. Testing or inspecting a new article of tangible personal property that is being manufactured.
- ✓ 5. Storing work in progress in the same plant where the manufacturing occurs.
- ✓ 6. Assembling finished units of tangible personal property.
- ✓ 7. Packaging a new article of tangible personal property.

Under this bill, for sales and use tax purposes, "manufacturing" also includes snowmaking and snow-grooming operations at ski hills, ski slopes, and ski trails.

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.



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

LRB-3828/P1dn

JK: f....

WLy

Date

Representative Roth:

Please review this draft carefully to ensure that it is consistent with your intent. Please note that the Minnesota statute takes a more direct approach because, rather than define snowmaking and snow-grooming operations as a manufacturing activity, it simply creates an exemption for “[t]angible personal property used or consumed primarily and directly for tramways at ski areas or in snowmaking and snow-grooming operations at ski hills, ski slopes, or ski trails, including machinery, equipment, fuel, electricity, and water additives used in the production and maintenance of machine-made snow.”*oe*

\*

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-3828/P1dn  
JK:wlj:rs

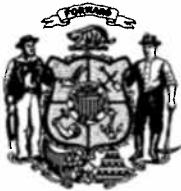
November 12, 2009

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Joseph T. Kreye  
Senior Legislative Attorney  
Phone: (608) 266-2263  
E-mail: [joseph.kreye@legis.wisconsin.gov](mailto:joseph.kreye@legis.wisconsin.gov)





State of Wisconsin  
2009 - 2010 LEGISLATURE

LRB-3828/F1

JK:wlj:rs

STAYS WJH RMR

PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION

in 1-26-10

Today

Regen

- 1 AN ACT *to create* 77.51 (7h) (a) 4. of the statutes; **relating to:** a sales and use  
2 tax exemption for snowmaking and snow-grooming machines and equipment.

*Analysis by the Legislative Reference Bureau*

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**Parisi, Lori**

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**From:** Culotta, Jason  
**Sent:** Wednesday, February 17, 2010 3:27 PM  
**To:** LRB.Legal  
**Subject:** Draft Review: LRB 09-3828/1 Topic: Snow making and snow grooming equipment to be considered manufacturing equipment for sales and use tax purposes

Please Jacket LRB 09-3828/1 for the ASSEMBLY.