

2009 DRAFTING REQUEST

Bill

Received: **02/12/2009**

Received By: **jkreye**

Wanted: **As time permits**

Identical to LRB:

For: **Christine Sinicki (608) 266-8588**

By/Representing: **zeke**

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.Sinicki@legis.wisconsin.gov**

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

Pre Topic:

No specific pre topic given

Topic:

Sales and use tax exemption for textbooks

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 02/16/2009	jdyer 02/25/2009	rschluet 02/25/2009	_____	cduerst 02/25/2009		S&L Tax
/1	jkreye 03/01/2010	jdyer 03/02/2010	phenry 03/02/2010	_____	mbarman 03/02/2010	mbarman 03/02/2010	S&L Tax
	jkreye 03/08/2010	nmatzke 03/08/2010		_____			
/2			mduchek 03/08/2010	_____	mbarman 03/08/2010	mbarman 03/08/2010	S&L Tax

Vers. Drafted Reviewed Typed Proofed Submitted Jacketed Required

FE Sent For: "12" @ intro. 3/26/10

<END>

2009 DRAFTING REQUEST

Bill

Received: **02/12/2009**

Received By: **jkreye**

Wanted: **As time permits**

Identical to LRB:

For: **Christine Sinicki (608) 266-8588**

By/Representing: **zeke**

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

Drafter: **jkreye**

May Contact:

Adtl. Drafters:

Subject: **Tax, Other - sales**

Extra Copies:

Submit via email: **YES**

Requester's email: **Rep.Sinicki@legis.wisconsin.gov**

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

Pre Topic:

No specific pre topic given

Topic:

Sales and use tax exemption for textbooks

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 02/16/2009	jdyer 02/25/2009	rschluet 02/25/2009	_____	cduerst 02/25/2009		S&L Tax
/1	jkreye 03/01/2010	jdyer 03/02/2010	phenry 03/02/2010	_____	mbarman 03/02/2010	mbarman 03/02/2010	S&L Tax
	jkreye 03/08/2010	nmatzke 03/08/2010		_____			
/2			mduchek 03/08/2010	_____	mbarman 03/08/2010		S&L Tax

Vers. Drafted Reviewed Typed Proofed Submitted Jacketed Required

FE Sent For:

<END>

2009 DRAFTING REQUEST

Bill

Received: **02/12/2009**

Received By: **jkreye**

Wanted: **As time permits**

Identical to LRB:

For: **Christine Sinicki (608) 266-8588**

By/Representing: **zeke**

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.Sinicki@legis.wisconsin.gov**

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

Pre Topic:

No specific pre topic given

Topic:

Sales and use tax exemption for textbooks

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 02/16/2009	jdyer 02/25/2009	rschluet 02/25/2009	_____	cduerst 02/25/2009		S&L Tax
/1	jkreye 03/01/2010	jdyer 03/02/2010 /2 n.w. 3/8	phenry 03/02/2010 MD 3/8	_____	mbarman 03/02/2010	mbarman 03/02/2010	S&L Tax

FE Sent For:

<END>

2009 DRAFTING REQUEST

Bill

Received: **02/12/2009**

Received By: **jkreye**

Wanted: **As time permits**

Identical to LRB:

For: **Christine Sinicki (608) 266-8588**

By/Representing: **zeke**

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.Sinicki@legis.wisconsin.gov**

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

Pre Topic:

No specific pre topic given

Topic:

Sales and use tax exemption for textbooks

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 02/16/2009	jdyer 02/25/2009	rschlue 02/25/2009	_____	cduerst 02/25/2009		S&L Tax
/1	jkreye 03/01/2010	jdyer 03/02/2010	phenry 03/02/2010	_____	mbarman 03/02/2010		S&L Tax

FE Sent For:

<END>

per JK for Assembly

2009 DRAFTING REQUEST

Bill

Received: 02/12/2009

Received By: **jkreye**

Wanted: **As time permits**

Identical to LRB:

For: **Christine Sinicki (608) 266-8588**

By/Representing: **zeke**

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

Drafter: **jkreye**

May Contact:

Add. Drafters:

Subject: **Tax, Other - sales**

Extra Copies:

Submit via email: **YES**

Requester's email: **Rep.Sinicki@legis.wisconsin.gov**

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

*Please jacket start 1
Joe*

Pre Topic:

No specific pre topic given

Topic:

Sales and use tax exemption for textbooks

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 02/16/2009	jdyer 02/25/2009	rschluet 02/25/2009	<u>3/2</u> ph	cdurst 02/25/2009		S&L Tax
FE Sent For:		<i>1 3/2 jld</i>	<i>3/2 ph</i>	<i>3/2 ph</i>			<END>

2009 DRAFTING REQUEST

Bill

Received: 02/12/2009

Received By: jkreye

Wanted: As time permits

Identical to LRB:

For: Christine Sinicki (608) 266-8588

By/Representing: zeke

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.Sinicki@legis.wisconsin.gov

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

Pre Topic:

No specific pre topic given

Topic:

Sales and use tax exemption for textbooks

Instructions:

See attached

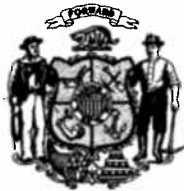
Drafting History:

<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	PI 2/25 jld		_____	_____	_____	_____
-----	--------	-------------	---	-------	-------	-------	-------

FE Sent For:

2259 <END>



Jld

PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION

in 2-16-09
D-N

X

Gen

1 AN ACT ...; relating to: a sales and use tax exemption for textbooks.

Analysis by the Legislative Reference Bureau

* This bill creates a sales and use tax exemption for textbooks that are required for a course offered by a high school, university, college, technical college, or other postsecondary school and used by a student enrolled in the course.

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.

located in this state

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

- 2
- 3
- 4
- 5
- 6

SECTION 1. 77.54 (52) of the statutes is created to read:

77.54 (52) The gross receipts from the sale of and the storage, use, or other consumption of textbooks that are required for a course offered by a high school, university, college, technical college, or school approved under s. 38.50 (7), located in this state, and that are used by a student enrolled in the course.

DRAFTER'S NOTE
FROM THE
LEGISLATIVE REFERENCE BUREAU

LRB-2104/P1dn

JK: :...

date

Jld

Representative Sinicki: ✓

Please review this draft carefully to ensure that it is consistent with 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**

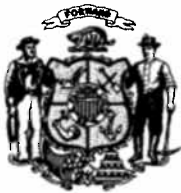
LRB-2104/P1dn
JK:jld:rs

February 25, 2009

Representative Sinicki:

Please review this draft carefully to ensure that it is consistent with 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

LRB-2104/1

JK:jld:rs

RMR

PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION

in mon 3-1

due Tues 3-2

D-N

X

1 AN ACT to create 77.54 (53) of the statutes; relating to: a sales and use tax
2 exemption for textbooks.

reger

Analysis by the Legislative Reference Bureau

This bill creates a sales and use tax exemption for textbooks that are required for a course offered by a high school, university, college, technical college, or other postsecondary school, located in this state, and used by a student enrolled in the course.

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 (53) of the statutes is created to read:

sales price

4

77.54 (53) The gross receipts from the sale of and the storage, use, or other consumption of textbooks that are required for a course offered by a high school,

5

(58) B

1 university, college, technical college, or school approved under s. 38.50 (7), located in
2 this state, and that are used by a student enrolled in the course.

3 **SECTION 2. Effective date.**

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

6 (END)

d-note



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

LRB-2104/1dn
JK:jld:rs

date

Representative Sinicki: ✓

Please note that under current law, s. 77.54 (50), ✓ the sale of a digital good is exempt from sales and use taxes if such good sold in tangible form would be exempt from sales and use taxes. ✓ Therefore, under the bill, the sale of a textbook in digital form would also be exempt from sales and use taxes. ✓

Also please note that, because of changes made by 2009 Wisconsin Act 2, I have changed the term "gross receipts" to "sales price" ✓ Please contact me if you have any questions. *

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-2104/1dn
JK:jld:ph

March 2, 2010

Representative Sinicki:

Please note that under current law, s. 77.54 (50), the sale of a digital good is exempt from sales and use taxes if such good sold in tangible form would be exempt from sales and use taxes. Therefore, under the bill, the sale of a textbook in digital form would also be exempt from sales and use taxes.

Also please note that, because of changes made by 2009 Wisconsin Act 2, I have changed the term "gross receipts" to "sales price." Please contact me if you have any questions.

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



Stephen R. Miller
Chief

State of Wisconsin

LEGISLATIVE REFERENCE BUREAU

One East Main Street, Suite 200
P. O. Box 2037
Madison, WI 53701-2037
www.legis.wisconsin.gov/lrb/

Legal Section (608) 266 3561
Legal Fax (608) 264 6948
Library Circulation (608) 266 7040
Reference Section (608) 266 0341
Reference Fax (608) 266 5648

March 2, 2010

MEMORANDUM

To: Representative Sinicki

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

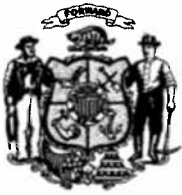
Subject: LRB 2104; Sales and use tax exemption for textbooks

It is my understanding that you have been asked whether the sales and use tax exemption for the sale of textbooks created in LRB 2104/1 would also apply to textbooks that are leased or rented. The exemption created in your bill would indeed apply to textbooks that are leased or rented because the terms "sales" and "sales price" under ch. 77 include any transfer of possession or enjoyment of tangible personal property, digital goods, and services and the sale, license, lease, or rental of any such items. Please contact me if you have any further questions. I have included portions of the relevant statutes below for your reference:

"77.51 (13m) "Retail sale" or "sale at retail" means any sale, lease, or rental for any purpose other than resale, sublease, or subrent.

77.51 (14) (intro.) "Sale" includes any of the following: the transfer of the ownership of, title to, possession of, or enjoyment of tangible personal property, or items, property, or goods under s. 77.52 (1) (b), (c), or (d), or services for use or consumption but not for resale as tangible personal property, or items, property, or goods under s. 77.52 (1) (b), (c), or (d), or services...

77.51 (15b) (a) (intro.) "Sales price" means the total amount of consideration, including cash, credit, property, and services, for which tangible personal property, or items, property, or goods under s. 77.52 (1) (b), (c), or (d) or services are sold, licensed, leased, or rented, valued in money, whether received in money or otherwise..."



12
RM mtr AR

2009 BILL

in 3-8-10

Today

SAJ

Regen.

1 AN ACT *to create* 77.54 (58) of the statutes; **relating to:** a sales and use tax
2 exemption for textbooks.

Analysis by the Legislative Reference Bureau

This bill creates a sales and use tax exemption for textbooks that are required for a course offered by a high school, university, college, technical college, or other postsecondary school, located in this state, and used by a student enrolled in the course.

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 (58) of the statutes is created to read:
4 77.54 (58) The sales price from the sale of and the storage, use, or other
5 consumption of textbooks that are required for a course offered by a high school,

BILL

1 university, college, technical college, or school approved under s. 38.50 (7), located in
2 this state, and that are used by a student enrolled in the course.

3 **SECTION 2. Effective date.**

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

6 (END)

July 1, 2011