2011 DRAFTING REQUEST

Received By: agary

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Received: 09/20/2011

Wanted: As time permits			•	Companion to LRB: -2653					
For: Rich Zipperer (608) 266-9174				By/Representing: Lucas Vebber					
May Contact: Subject: Beverages					Drafter: agary				
		ges				Addl. Drafters:			
					Extra Copies:				
Submit vi	ia email: YES								
Requester	r's email:	Sen.Zipper	er@legis.wi	isconsin.gov					
Carbon co	Carbon copy (CC:) to: aaron.gary@legis.wisconsin.gov								
Pre Topi	c:								
No specif	ic pre topic gi	ven							
Topic:									
Creating (exceptions for	manufacturing	beer and wi	ne at supply s	stores and for edu	cational purpose	es		
Instructi	ons:								
Per Bill N	Veville, make s	senate companio	on of LRB-2	947/1 for Ser	n. Zipperer, with I	Lucas as contact			
Drafting	History:								
Vers.	Drafted	Reviewed	Typed	Proofed	Submitted	Jacketed	Required		
' ?	agary 09/20/2011	kfollett 09/20/2011		***************************************			State Tax		
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					Extra Copies:			
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Requeste	er's email:	Sen.Zipper	rer@legis.w	isconsin.gov				
Carbon o	bon copy (CC:) to: aaron.gary@legis.wisconsin.gov							
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Topic:								
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Instruct	tions:							
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Draftin	g History:	, , , , , , , , , , , , , , , , , , , 						
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			May Contact: Subject: Beverages			Drafter: agary	
'S					Addl. Drafters:		
					Extra Copies:		
Submit via emai	l: YES					•	
Requester's emai	Requester's email: Sen.Zipperer@legis.wisconsin.gov						
Carbon copy (Co	C:) to:	aaron.gary@	egis.wisco	onsin.gov			
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Creating excepti	ons for mai	nufacturing b	eer and win	e at supply s	tores and for educa	ational purpos	es
Instructions:							
Per Bill Neville,	make sena	te companion	of LRB-29	947/1 for Sen	. Zipperer, with Lu	icas as contact	ţ
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State of Misconsin 2011 - 2012 LEGISLATURE



2011 BILL





Resen

AN ACT *to amend* 139.04 (1); and *to create* 125.06 (3g) and (3r) of the statutes;

relating to: the manufacture of wine and fermented malt beverages not offered for sale.

Analysis by the Legislative Reference Bureau

Under current law, a person is not required to hold a license or permit to manufacture wine or fermented malt beverages (beer) at his or her home, farm, or place of residence if the wine or beer is to be consumed by the person or his or her family and guests and if the person receives no compensation. Also under current law, a person is not required to pay an occupational tax on wine or beer made at home solely for consumption at home by the person's family and guests, without compensation.

Under this bill, a person is not required to hold a license or permit to manufacture wine or beer at a business primarily engaged in selling supplies and equipment for use by homebrewers or home winemakers, or to taste the wine or beer at this business, if the wine or beer is not sold or offered for sale. A person is also not required to hold a license or permit to manufacture wine or beer for educational purposes, or to taste the wine or beer at the place of manufacture, if the wine or beer is not sold or offered for sale. A person who manufactures wine or beer under these circumstances is also not required to pay an occupational tax. The bill also specifies that a person who manufactures wine or beer at his or her home, farm, or place of residence for consumption by the person or his or her family and guests, and who receives no compensation, is not required to pay an occupational tax on the wine or beer regardless of where it is consumed.

BILL

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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* 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:

Section 1. 125.06 (3g) and (3r) of the statutes are created to read:

125.06 (3g) Wine or fermented malt beverages by any person at a business primarily engaged in selling supplies and equipment for use by homebrewers or home winemakers, and, notwithstanding s. 125.09 (1), the tasting at the business of wine or fermented malt beverages so manufactured, if the wine or fermented malt beverages are not sold or offered for sale.

125.06 (3r) Wine or Fermented malt beverages made for educational purposes. The manufacture of wine or fermented malt beverages for educational purposes, and, notwithstanding s. 125.09 (1), the tasting of the wine or fermented malt beverages at the place of manufacture, if the wine or fermented malt beverages are not sold or offered for sale.

Section 2. 139.04 (1) of the statutes is amended to read:

139.04 (1) Making of wine, cider or fermented malt beverages at home solely for consumption therein and use thereof in such home by the family and guests without compensation, or manufacturing wine or fermented malt beverages in compliance with the limitations specified in s. 125.06 (3), (3g), or (3r).

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Parisi, Lori

From:

Vebber, Lucas

Sent:

To:

Subject:

Tuesday, September 20, 2011 2:10 PM
LRB.Legal
Draft Review: LRB 11-2947/1 Topic: Creating exceptions for manufacturing beer and wine at supply stores and for educational purposes

Please Jacket LRB 11-2947/1 for the SENATE.