

2011 DRAFTING REQUEST

Senate Amendment (SA-SB354)

Received: 02/02/2012

Received By: **rkite**

Wanted: **As time permits**

Companion to LRB:

For: **Joseph Leibham (608) 266-2056**

By/Representing: **Lucas**

May Contact:

Drafter: **rkite**

Subject: **Nat. Res. - boats snomos ATVs**

Addl. Drafters:

Extra Copies:

Submit via email: **YES**

Requester's email: **Sen.Leibham@legis.wisconsin.gov**

Carbon copy (CC:) to:

Pre Topic:

No specific pre topic given

Topic:

Include additional cross-references to UTVs

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>
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/1	rkite 02/02/2012	jdye 02/02/2012	jmurphy 02/02/2012	_____	ggodwin 02/02/2012	ggodwin 02/02/2012	

FE Sent For:

<END>

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FE Sent For:

<END>

MEMORANDUM

January 20, 2012

TO: Joe Kreye
Legislative Reference Bureau

FROM: Paul Ziegler
Department of Revenue

SUBJECT: Technical Memorandum on SB 354 – relating to registration and operation of all-terrain vehicles and utility terrain vehicles, granting rule-making authority, and making appropriations.

The Department has the following concern with SB 354:

The proposed language modifies the sales tax subchapter to include utility terrain vehicles (UTVs) throughout the sales tax statutes. If the author's intent is to mirror the sales and use tax treatment of UTVs to the current sales and use tax treatment of ATVs, the department recommends the bill be modified to include UTVs in the following statutory provisions:

- Section 77.53(17), Wis. Stats. (2009-10). This section pertains to the use tax treatment of registered vehicles owned by residents of other states brought into Wisconsin for temporary personal use.
- Section 77.53(18), Wis. Stats. (2009-10). This section pertains to the use tax treatment of registered vehicles purchased in other states prior to an individual's relocation into Wisconsin.
- Section 77.73(2), Wis. Stats. (2009-10). This section provides counties and other districts, where a vehicle is registered, the authority to impose use tax on sales of registered vehicles when the sale is consummated in another county or district.

If you have questions regarding this technical memorandum, please contact Bob Schmidt at (608) 267-9892 or robertk1.schmidt@revenue.wi.gov.

cc: Senator Leibham

Kite, Robin

From: Moench, Lucas
Sent: Wednesday, February 01, 2012 5:33 PM
To: Kite, Robin
Subject: Amendment to SB 354

Robin-

Sorry I've taken so long to get back to you with the drafting instructions on our second amendment to SB 354. I've been waiting for DOT to get back to me.

Anyway, we would like the amendment to do two things.

First, incorporate DOR's suggestions as per their memo that I sent you last Friday and as we discussed on Monday.

Second, if you look at 2011 Act 59, please amend the appropriate statutes (ch. 348) to include UTVs where Act 59 mentions ATVs.

Let me know if you have any questions.

Thanks,

Lucas Moench
Office of State Senator Joe Leibham
9th Senate District
608-266-2056



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PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION

**SENATE AMENDMENT ,
TO 2011 SENATE BILL 354**

1 At the locations indicated, amend the bill as follows: ✓

2 1. Page 47, line 23: after that line insert: ✓

3 "SECTION 176g. 77.53 (17) of the statutes is amended to read:

4 77.53 (17) This section does not apply to tangible personal property or items,

5 property, or goods under s. 77.52 (1) (b), (c), or (d) purchased outside this state, as

6 determined under s. 77.522, other than motor vehicles, boats, snowmobiles,

7 recreational vehicles, as defined in s. 340.01 (48r), trailers, semitrailers, all-terrain

8 vehicles, utility terrain vehicles, and airplanes registered or titled or required to be ✓

9 registered or titled in this state, which is brought into this state by a nondomiciliary

10 for the person's own storage, use or other consumption while temporarily within this

11 state when such property, item, or good is not stored, used or otherwise consumed in

1 this state in the conduct of a trade, occupation, business or profession or in the
2 performance of personal services for wages or fees.

History: 1971 c. 125, 211; 1977 c. 418; 1979 c. 1, 174; 1981 c. 317; 1983 a. 2; 1985 a. 29; 1987 a. 27, 268, 399; 1991 a. 39, 316; 1993 a. 16, 112; 1995 a. 27, 209; 1997 a. 27, 41, 237; 1999 a. 31; 2001 a. 109; 2003 a. 321; 2005 a. 441; 2007 a. 11, 20; 2009 a. 2, 28, 276, 330.

3

SECTION 176r. 77.53 (18) of the statutes is amended to read:

4 77.53 (18) This section does not apply to the storage, use or other consumption
5 in this state of household goods or items, property, or goods under s. 77.52 (1) (b), (c),
6 or (d) for personal use or to aircraft, motor vehicles, boats, snowmobiles, mobile
7 homes, manufactured homes, as defined in s. 101.91 (2), recreational vehicles, as
8 defined in s. 340.01 (48r), trailers, semitrailers, and all-terrain vehicles, and utility
9 terrain vehicles, for personal use, purchased by a nondomiciliary of this state outside
10 this state, as determined under s. 77.522, 90 days or more before bringing the goods,
11 items, or property into this state in connection with a change of domicile to this
12 state.”.

History: 1971 c. 125, 211; 1977 c. 29, 418; 1979 c. 1, 174; 1981 c. 317; 1983 a. 2; 1985 a. 29; 1987 a. 27, 268, 399; 1991 a. 39, 316; 1993 a. 16, 112; 1995 a. 27, 209; 1997 a. 27, 41, 237; 1999 a. 31; 2001 a. 109; 2003 a. 321; 2005 a. 441; 2007 a. 11, 20; 2009 a. 2, 28, 276, 330.

13

2. Page 48, line 25: after that line insert:

14

SECTION 180m. 77.73 (2) of the statutes is amended to read:

15

77.73 (2) Counties and special districts do not have jurisdiction to impose the
16 tax under s. 77.71 (2) in regard to items, property, and goods under s. 77.52 (1) (b),
17 (c), and (d), and tangible personal property, except snowmobiles, trailers,
18 semitrailers, and all-terrain vehicles, and utility terrain vehicles purchased in a sale
19 that is consummated in another county or special district in this state that does not
20 have in effect an ordinance or resolution imposing the taxes under this subchapter
21 and later brought by the buyer into the county or special district that has imposed
22 a tax under s. 77.71 (2).”.

History: 1985 a. 41; 1995 a. 56; 2009 a. 2, 28; 2011 a. 32.

23

3. Page 56, line 23: after that line insert:

created

1

“SECTION 203m. 348.01 (2) (d) of the statutes, as affected by 2011 Wisconsin

2

Act 59, is amended to read:

3

348.01 (2) (d) “Vehicle for recreational use” includes a bicycle, moped, motor

4

bicycle, motorcycle, all-terrain vehicle, utility terrain vehicle, snowmobile, boat, as

5

defined in s. 30.50 (2), sailboard, as defined in s. 30.50 (11), personal watercraft, or

6

electric personal assistive mobility device, but does not include an automobile, motor

7

truck, motor home, play vehicle, or in-line skates.”.

8

History: 1981 c. 312 ss. 1, 2, 4; 1985 a. 202, 212, 332; 1989 a. 165; 1993 a. 62, 439; 1999 a. 85; 2005 a. 11, 167; 2007 a. 16; 2009 a. 180; 2011 a. 59.

(END)