



State of Wisconsin
2013 - 2014 LEGISLATURE



LRB-0267/P2
JK:wlj:ph

DOA:.....Ley, BB0072 - Dry cleaning fee; technical correction to sales price definition

FOR 2013-2015 BUDGET -- NOT READY FOR INTRODUCTION

AN ACT ...; relating to: the budget.

Analysis by the Legislative Reference Bureau

TAXATION

OTHER TAXATION

Under current law, a person operating a dry cleaning facility in this state must pay, for each dry cleaning facility the person operates, a license fee based on a percentage of the person's gross receipts from dry cleaning apparel and household fabrics. For the purpose of determining the license fee, the term "gross receipts" has the same meaning as "sales price" for sales and use tax purposes.

This bill modifies the term "gross receipts" for the purpose of the dry cleaning fee so that the term is consistent with the term "sales price" for sales and use tax purposes, and excludes any tax amount added to the gross receipts that a retailer has not absorbed.

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. 77.996 (6) of the statutes is amended to read:

77.996 (6) “Gross receipts” means the sales price, as defined in s. 77.51 (15b), except as provided in s. 77.585 (7), of tangible personal property and taxable services sold by a dry cleaning facility. “Gross receipts” does not include the license fee imposed under s. 77.9961 (1m) that is passed on to customers.

(END)