

2013 DRAFTING REQUEST

Bill

Received: **1/13/2014** Received By: **jkreye**
Wanted: **As time permits** Same as LRB:
For: **Robert Jauch (608) 266-3510** By/Representing: **jeff**
May Contact: Drafter: **jkreye**
Subject: **Tax, Other - sales** Addl. Drafters:
Extra Copies:

Submit via email: **YES**
Requester's email: **Sen.Jauch@legis.wisconsin.gov**
Carbon copy (CC) to: **joseph.kreye@legis.wisconsin.gov**

Pre Topic:

No specific pre topic given

Topic:

County sales tax for highway improvements

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>
/?	jkreye 1/14/2014			_____			
/P1	jkreye 1/29/2014	eweiss 1/16/2014	rschluet 1/16/2014	_____	srose 1/16/2014		State S&L
/1		evinz 1/29/2014	jmurphy 1/29/2014	_____	lparisi 1/29/2014	lparisi 1/30/2014	State S&L

FE Sent For:

at
intro

<END>

2013 DRAFTING REQUEST

Bill

Received: 1/13/2014 Received By: jkreye
Wanted: As time permits Same as LRB:
For: Robert Jauch (608) 266-3510 By/Representing: jeff
May Contact: Drafter: jkreye
Subject: Tax, Other - sales Addl. Drafters:
Extra Copies:

Submit via email: YES
Requester's email: Sen.Jauch@legis.wisconsin.gov
Carbon copy (CC) to: joseph.kreye@legis.wisconsin.gov

Pre Topic:

No specific pre topic given

Topic:

County sales tax for highway improvements

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>
/?	jkreye 1/14/2014			_____			
/P1	jkreye 1/29/2014	eweiss 1/16/2014	rschluet 1/16/2014	_____	srose 1/16/2014		State S&L
/1		evinz 1/29/2014	jmurphy 1/29/2014	_____	lparisi 1/29/2014		State S&L

FE Sent For:

<END>

2013 DRAFTING REQUEST

Bill

Received: 1/13/2014 Received By: jkreye
Wanted: As time permits Same as LRB:
For: Robert Jauch (608) 266-3510 By/Representing: jeff
May Contact: Drafter: jkreye
Subject: Tax, Other - sales Addl. Drafters:
Extra Copies:

Submit via email: YES
Requester's email: Sen.Jauch@legis.wisconsin.gov
Carbon copy (CC) to: joseph.kreye@legis.wisconsin.gov

Pre Topic:

No specific pre topic given


Topic:

County sales tax for highway improvements

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>
/?	jkreye 1/14/2014			_____			
/P1		eweiss 1/16/2014	rschluet 1/16/2014	_____	srose 1/16/2014		State S&L
FE Sent For:		leeu 1/29/14	leeu 1/29/14	 1/29			

<END>

2013 DRAFTING REQUEST

Bill

Received: 1/13/2014 Received By: jkreye
Wanted: As time permits Same as LRB:
For: Robert Jauch (608) 266-3510 By/Representing: jeff
May Contact: Drafter: jkreye
Subject: Tax, Other - sales Addl. Drafters:
Extra Copies:

Submit via email: YES
Requester's email: Sen.Jauch@legis.wisconsin.gov
Carbon copy (CC) to: joseph.kreye@legis.wisconsin.gov

Pre Topic:

No specific pre topic given

Topic:

County sales tax for highway improvements ✓

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>
--------------	----------------	-----------------	--------------	----------------	------------------	-----------------	-----------------

/?	jkreye						
----	--------	--	--	--	--	--	--

lmw
Elev

lmw

1/16/14

FE Sent For:

<END>

Kreye, Joseph

From: Buhrandt, Jeff
Sent: Friday, January 10, 2014 4:07 PM
To: Kreye, Joseph
Subject: RE: Drafting request-Dedicated sales tax

Joe-

Looks like we are ready to have a preliminary draft put together. Here's how we'd like to set it up.

- Allow a county to increase their local sales tax rate by .5 cents
- The revenues must be spent highway improvements
- The county must pass a referendum allowing them to do this
- The new tax ends after 6 years unless the county passes another referendum at that time.

Please let me know if you have any questions.

Jeff

Jeff Buhrandt
Chief of Staff - Office of State Senator Bob Jauch
(608)266-3510

From: Buhrandt, Jeff
Sent: Wednesday, January 08, 2014 8:42 AM
To: Kreye, Joseph
Subject: RE: Drafting request-Dedicated sales tax

Thanks Joe – could you hold off on putting anything together? The Senator may want to approach this a bit differently.

I'll follow up with you next week.

Jeff Buhrandt
Chief of Staff - Office of State Senator Bob Jauch
(608)266-3510

From: Kreye, Joseph
Sent: Wednesday, January 08, 2014 8:41 AM
To: Buhrandt, Jeff; Gary, Aaron
Subject: RE: Drafting request-Dedicated sales tax

Jeff,

I'll take care of this request for you.

Joe

Joseph T. Kreye

Senior Legislative Attorney
Legislative Reference Bureau
608 266 2263

From: Buhrandt, Jeff
Sent: Tuesday, January 07, 2014 2:31 PM
To: Kreye, Joseph; Gary, Aaron
Subject: Drafting request-Dedicated sales tax

Joe and Aaron-

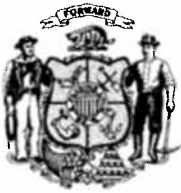
Not sure which one of you is the right person to talk to about this, but we'd like to have legislation drafted that would allow Douglas County to institute a .5% sales tax and dedicate those revenues to road construction and maintenance.

If someone else would be more appropriate for this, please let me know.

Thanks-

Jeff

Jeff Buhrandt
Chief of Staff - Office of State Senator Bob Jauch
(608)266-3510



JK
emw
ellu

PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION

SAJ
xref N/A

in 1-14-14

Gen. Ex.

1 AN ACT ...; relating to: an additional county sales and use tax for highway
2 improvements.

Analysis by the Legislative Reference Bureau

Under current law, a county may impose a sales and use tax at the rate of 0.5 percent of the sales price of tangible personal property, goods, and services sold or used in the county. The county sales and use tax may be imposed only for the purpose of reducing the county's property tax levy.

Under the bill, with the approval of the electors in the county at a referendum, a county may impose an additional sales and use tax at the rate of no more than 0.5 percent of the sales price of tangible personal property, goods, and services sold or used in the county in order to pay for highway improvements in the county. The county may impose the tax for 6 years. If the county wishes to extend the tax, it must be approved again at a referendum. six

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:

Amend
1-3
3

3 SECTION 1. 77.70 (2) of the statutes is created to read:
4 77.70 (2) In addition to the taxes imposed under sub. (1), if the electors of the
5 county approve the ordinance at a referendum, a county may adopt an ordinance to

1 impose a sales and use tax under this subchapter[✓] at the rate of no more than 0.5
 2 percent of the sales price or purchase price in order to pay for highway improvements
 3 in the county. The taxes may be imposed only in their entirety. An ordinance adopted
 4 under this subsection^{✓✓} shall be effective on January 1, April 1, July 1, or October 1.
 5 A certified copy of the ordinance shall be delivered to the secretary of revenue at least
 6 120 days prior to its effective date. The repeal of any such ordinance shall be effective
 7 on December 31. A certified copy of a repeal ordinance shall be delivered to the
 8 secretary of revenue at least 120 days before the effective date of the repeal. An
 9 ordinance adopted under this subsection^{✓✓} is valid for 6 years[✓] but may be renewed by
 10 the approval of the electors of the county at a referendum.

11 to impose the tax (END)
~~to impose the tax~~

Section #. 77.70 (1) of the statutes is amended to read:

Except as provided in sub. (2),

77.70 (1) Any county desiring to impose county sales and use taxes under this subchapter may do so by the adoption of an ordinance, stating its purpose and referring to this subchapter. The rate of the tax imposed under this subsection is 0.5 percent of the sales price or purchase price.

~~The~~ county sales and use taxes may be imposed only for the purpose of directly reducing the property tax levy and only in their entirety as provided in this subchapter. That ordinance shall be effective on ~~the first day of January, the first day of April, the first day of July or the first day~~

~~of October.~~ A certified copy of that ordinance shall be delivered to the secretary of revenue at least 120 days prior to its effective date. The repeal of any such ordinance shall be effective on December 31. A certified copy of a repeal ordinance shall be delivered to the secretary of revenue at least 120 days before the effective date of the repeal.

History: 1985 a. 41, 120; 1987 a. 27; 1991 a. 39; 2009 a. 2, 28.

January 1, April 1, July 1, or October 1

Section #. 77.70 (1) of the statutes is amended to read:

Except as provided in sub. (2), the
except as provided in sub. (2), the

77.70 (1) Any county desiring to impose county sales and use taxes under this subchapter may do so by the adoption of an ordinance, stating its purpose and referring to this subchapter. The rate of the tax imposed under this subsection is 0.5 percent of the sales price or purchase price.

~~The~~ county sales and use taxes may be imposed only for the purpose of directly reducing the property tax levy and only in their entirety as provided in this subchapter. That ordinance shall

be effective on ~~the first day of January, the first day of April, the first day of July or the first day~~
~~of October.~~ A certified copy of that ordinance shall be delivered to the secretary of revenue at

least 120 days prior to its effective date. The repeal of any such ordinance shall be effective on December 31. A certified copy of a repeal ordinance shall be delivered to the secretary of revenue at least 120 days before the effective date of the repeal.

History: 1985 a. 41, 120; 1987 a. 27; 1991 a. 39; 2009 a. 2, 28.

Kreye, Joseph

From: Buhrandt, Jeff
Sent: Wednesday, January 29, 2014 11:02 AM
To: Kreye, Joseph
Subject: FW: LRB 3960-P1

Joe-

One more thing, we'd like to limit the size of counties who would qualify for this to those under 100,000 in population.

Sorry about not including that earlier – thanks.

Jeff

Jeff Buhrandt
Chief of Staff - Office of State Senator Bob Jauch
(608)266-3510

From: Buhrandt, Jeff
Sent: Wednesday, January 29, 2014 10:45 AM
To: Kreye, Joseph
Subject: LRB 3960-P1



13-3960_P1.pdf

Hey Joe-

Can we get one change made to this draft and then get it ready for introduction? We'd like to add a requirement that the county could not reduce it's spending on county road improvements after passing the referendum.

Thanks-

Jeff

Jeff Buhrandt
Chief of Staff - Office of State Senator Bob Jauch
(608)266-3510



RMR

PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION

9

in 1-29-14

Today

refer

1 AN ACT to amend 77.70 (1); and to create 77.70 (2) of the statutes; relating to:
2 an additional county sales and use tax for highway improvements.

with a population under 100,000

Analysis by the Legislative Reference Bureau

Under current law, a county may impose a sales and use tax at the rate of 0.5 percent of the sales price of tangible personal property, goods, and services sold or used in the county. The county sales and use tax may be imposed only for the purpose of reducing the county's property tax levy.

Under the bill, with the approval of the electors in the county at a referendum, a county may impose an additional sales and use tax at the rate of no more than 0.5 percent of the sales price of tangible personal property, goods, and services sold or used in the county in order to pay for highway improvements in the county. The county may impose the tax for six years. If the county wishes to extend the tax, it must be approved again at a referendum.

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. 77.70 (1) of the statutes is amended to read:
4 77.70 (1) Any county desiring to impose county sales and use taxes under this
5 subchapter may do so by the adoption of an ordinance, stating its purpose and

SECTION 1

1 referring to this subchapter. The rate of the tax imposed under this subsection is 0.5
2 percent of the sales price or purchase price. ~~The~~ Except as provided in sub. (2), county
3 sales and use taxes may be imposed only for the purpose of directly reducing the
4 property tax levy and only in their entirety as provided in this subchapter. That
5 ordinance shall be effective on ~~the first day of January, the first day of April, the first~~
6 ~~day of July or the first day of October~~ January 1, April 1, July 1, or October 1. A
7 certified copy of that ordinance shall be delivered to the secretary of revenue at least
8 120 days prior to its effective date. The repeal of any such ordinance shall be effective
9 on December 31. A certified copy of a repeal ordinance shall be delivered to the
10 secretary of revenue at least 120 days before the effective date of the repeal.

11 SECTION 2. 77.70 (2) of the statutes is created to read:

*with a population under
100,000*

12 77.70 (2) In addition to the taxes imposed under sub. (1), if the electors of the
13 county approve the ordinance at a referendum, a county may adopt an ordinance to
14 impose a sales and use tax under this subchapter at the rate of no more than 0.5
15 percent of the sales price or purchase price in order to pay for highway improvements
16 in the county. The taxes may be imposed only in their entirety. An ordinance adopted
17 under this subsection shall be effective on January 1, April 1, July 1, or October 1.
18 A certified copy of the ordinance shall be delivered to the secretary of revenue at least
19 120 days prior to its effective date. The repeal of any such ordinance shall be effective
20 on December 31. A certified copy of a repeal ordinance shall be delivered to the
21 secretary of revenue at least 120 days before the effective date of the repeal. An
22 ordinance adopted to impose the tax under this subsection is valid for 6 years but may
23 be renewed by the approval of the electors of the county at a referendum.

24

(END)

*The amount that a county spends on highway improvements in a year
in which the tax is imposed under this subsection may not be less than
the amount the county spent on highway improvements in the year prior to the year of
the referendum.*

Parisi, Lori

From: Lundquist, Lisa
Sent: Thursday, January 30, 2014 2:58 PM
To: LRB.Legal
Subject: Draft Review: LRB -3960/1 Topic: County sales tax for highway improvements

Please Jacket LRB -3960/1 for the SENATE.