

2013 DRAFTING REQUEST

Bill

Received: 2/24/2014 Received By: jkreye
Wanted: As time permits Same as LRB:
For: Mary Lazich (608) 266-5400 By/Representing: zach
May Contact: Drafter: jkreye
Subject: Tax, Other - sales Addl. Drafters:
Extra Copies:

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

Pre Topic:

No specific pre topic given

Topic:


Prepared food not to include items containing raw dough

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 2/27/2014	scalvin 2/25/2014	rschluet 2/25/2014	_____	srose 2/25/2014		State S&L Tax
/1		kfollett 2/27/2014	jfrantze 2/27/2014	_____	mbarman 2/27/2014	mbarman 2/27/2014	State S&L Tax

FE Sent For: 

<END>

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Please jacket
ask!

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/P1 jkreye

1/P1 SAC
02/24/2014

1/P1 SAC
02/25/2014

9
22514

FE Sent For:

<END>

2-24-14

Food ———— per Loyist

"prepared foods" = sales & use tax

77.51 (10m) (b) 2. and 5. ?

take and take pyggo - want to not be taxedchange def of what is not considered
prepared food



JK

PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION

in 2-24-14

SOON

concept

defining defining

1 AN ACT ...; relating to: prepared foods for purposes of imposing sales and use
2 taxes.

Analysis by the Legislative Reference Bureau

Under current law, generally, the sale of food and food ingredients is exempt from the sales and use tax. The exemption, however, does not apply to candy, soft drinks, dietary supplements, and prepared food. Under current law, for sales and use tax purposes, prepared food does not include, among other things, two or more food ingredients that are mixed or combined by a retailer for sale as a single item sold unheated, and sold by volume or weight. Prepared food also does not include eggs, fish, meat, and poultry, and foods containing any of them in raw form that requires cooking by the consumer, as recommended by the federal food and drug administration.

Under this bill, for sales and use tax purposes, prepared food also does not include two or more food ingredients mixed or combined by a retailer for sale as a single item, if one of the food ingredients is raw dough, the single item is sold in an unheated state, and if the consumer is required to cook the single item before consuming, as recommended by the retailer.

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.



State of Wisconsin
2013 - 2014 LEGISLATURE



LRB-4328/P1
JK:sac:rs

Stu BMR

9

PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION

in June 2-27

Regen
NOW

- 1 AN ACT to create 77.51 (10m) (b) 2m. of the statutes; relating to: defining
- 2 prepared foods for purposes of imposing sales and use taxes.

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Barman, Mike

From: LRB.Legal
To: Sen.Lazich
Subject: Draft review: LRB -4328/1 Topic: Prepared food not to include items containing raw dough
Attachments: 13-4328/1

State of Wisconsin - Legislative Reference Bureau

One East Main Street - Suite 200 - Madison

The attached draft was prepared at your request. Please review it carefully to ensure that it satisfies your intent. If you have any questions concerning the draft or would like to have it redrafted, please contact Joseph T. Kreye, Senior Attorney, at (608) 266-2263, at joseph.kreye@legis.wisconsin.gov, or at One East Main Street, Suite 200.

Per instructions from the drafting attorney ... we will jacket this draft for the Senate and send it (by page) to your office this morning.

If the last paragraph of the analysis states that a fiscal estimate will be prepared, the LRB will submit a request to DOA when the draft is introduced. You may obtain a fiscal estimate on the draft prior to introduction by contacting our program assistants at LRB.Legal@legis.wisconsin.gov or at (608) 266-3561. If you requested a fiscal estimate on an earlier version of this draft and would like to obtain a fiscal estimate on the current version before it is introduced, you will need to request a revised fiscal estimate from our program assistants.

Please call our program assistants at (608) 266-3561 if you have any questions regarding this email.