

2013 DRAFTING REQUEST

Senate Substitute Amendment (SSA-SB656)

Received: 3/5/2014 Received By: pgrant
Wanted: As time permits Same as LRB:
For: Mary Lazich (608) 266-5400 By/Representing: Tricia Sieg
May Contact: Drafter: pgrant
Subject: Tax, Other - sales Addl. Drafters:
Extra Copies:

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

Pre Topic:

No specific pre topic given

Topic:

Sales tax on prepared food

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>
/?	pgrant 3/5/2014	wjackson 3/5/2014		_____			
/1			rschluet 3/5/2014	_____	lparisi 3/5/2014	lparisi 3/5/2014	

FE Sent For:

<END>

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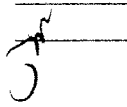
Sales tax on prepared food

Instructions:

See attached

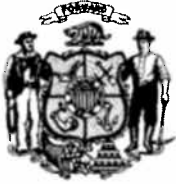
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/?	pgrant	1/1 WJ 3/5					
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FE Sent For:

<END>



State of Wisconsin
2013 - 2014 LEGISLATURE

NOW



LRB-4328/1

JK:sac:jf

LRB 50365/1
PK JK :Wlj

TO SEN. SUB ST. AMDT -
2013 SENATE BILL 656

March 4, 2014 - Introduced by Senators LAZICH, GROTHMAN, HARSDORF and KEDZIE, cosponsored by Representatives THIESFELDT, SCHRAA, CRAIG, KUGLITSCH, KLEEFISCH, CZAJA, BROOKS, SPIROS, RIPP and JACQUE. Referred to Committee on Workforce Development, Forestry, Mining, and Revenue.

VEGET

- 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.

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.

SENATE BILL 656

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:

SECTION 1. 77.51 (10m) (b) ^{2 6.} 2m of the statutes is created to read:

~~77.51 (10m) (b) 2m. For purposes of par. (a) 4., 2 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.~~

INSECT

SECTION 2. Effective date.

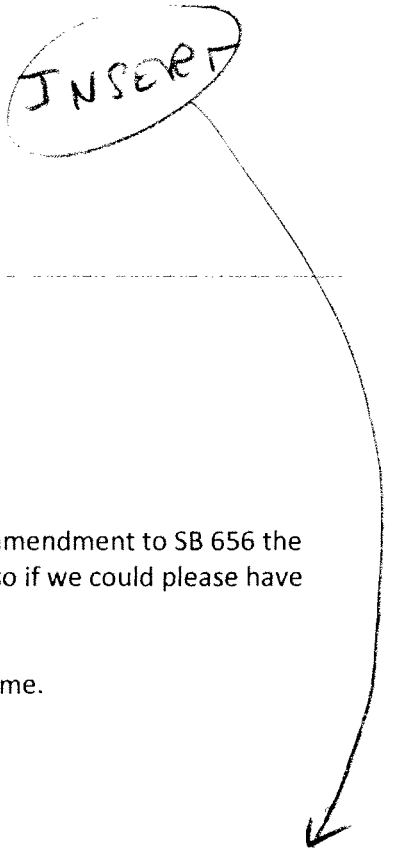
(1) This act takes effect on the first day of the 3rd month beginning after publication.

(END)

Shovers, Marc

From: Sieg, Tricia
Sent: Wednesday, March 05, 2014 9:47 AM
To: Shovers, Marc
Subject: FW: Senate Substitute amendment to SB 656

INSERT



From: Sieg, Tricia
Sent: Tuesday, March 04, 2014 5:47 PM
To: Kreye, Joseph
Subject: Senate Substitute amendment to SB 656

Joe,

We would like the language below that came from DOR drafted as a substitute amendment to SB 656 the take and bake pizza bill. The bill is having a hearing on Wednesday at 12:01pm so if we could please have the sub before then I would be really really really really grateful.

Call if you have any questions. I get into the office early so I am around all the time.

Tricia
Senator Lazich's office

Section 1. 77.51(10m)(b)6. of the statutes is created to read:

77.51(10m)(b)6. For purposes of par. (a) 4., food not ready-to-eat at the time of sale because it is not fully cooked or baked and ordinarily requires additional cooking or baking by the consumer prior to consumption. ~~"Food not ready-to-eat" does not include food that is fully cooked or baked and is only reheated by the consumer prior to consumption.~~

~~In this subsection,~~

PG:Wlj

DN

Tricia ☺

I deleted the second sentence of DOR's language because it appears to add nothing that is not included in the first sentence. If you have questions, please let me know.

PG

**DRAFTER'S NOTE
FROM THE
LEGISLATIVE REFERENCE BUREAU**

LRBs0365/1dn
PG:wlj:rs

March 5, 2014

Tricia:

I deleted the second sentence of DOR's language because it appears to add nothing that is not included in the first sentence. If you have questions, please let me know.

Peter R. Grant
Managing Attorney
Phone: (608) 267-3362
E-mail: peter.grant@legis.wisconsin.gov