

2013 DRAFTING REQUEST

Senate Amendment (SA-SSA2-SB1)

Received: 2/22/2013 Received By: jkreye
Wanted: Today Same as LRB:
For: Jennifer Shilling (608) 266-5490 By/Representing:
May Contact: Drafter: jkreye
Subject: Nat. Res. - miscellaneous Addl. Drafters:
Tax, Other - miscellaneous Extra Copies:

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

Pre Topic:

No specific pre topic given

Topic:

Mining: gross tonnage tax of \$2 per long ton

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 2/22/2013	kfollett 2/22/2013	jmurphy 2/22/2013	_____			
/P1	jkreye 2/22/2013			_____	sbasford 2/22/2013		
/1		scalvin 2/22/2013	jfrantze 2/22/2013	_____	sbasford 2/22/2013	sbasford 2/22/2013	

FE Sent For:

<END>

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/?	jkreye 2/22/2013	kfollett 2/22/2013	jmurphy 2/22/2013	_____			
/P1		<i>11 SAC 02/22/2013</i>		<i>2/22</i>	sbasford 2/22/2013		

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/?	jkreye	1 PLEF 2/22	Jan 2/22	_____	_____	_____	_____
				_____	_____	_____	_____

FE Sent For:

<END>



PI
CJS + kjf

PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION
SENATE AMENDMENT ,
TO SENATE SUBSTITUTE AMENDMENT 2,
TO SENATE BILL 1

in Friday 2-22
Friday

1
2
3
4
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6
7

At the locations indicated, amend the substitute amendment as follows:

1. Page 6, line 13: delete lines 13 to 16.

2. Page 7, line 4: after that line insert: *insert 7-4*

3. Page 7, line 8: delete lines 8 to 12 and substitute:

4. Page 8, line 1: delete "extracting ferrous metallic minerals" and substitute
"under s. 70.375 (7)".

(END)

SENATE BILL 3

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:

9

1 SECTION 1. 20.192 (1) (g) of the statutes is created to read:
 2 20.192 (1) (g) *Regional Wisconsin diversification program*. All moneys received
 3 under s. 70.395 (1e) for grants, loans, and disbursements under s. 238.14.

Insert 7-4

4 SECTION 2. 70.375 (2) (a) of the statutes is amended to read:
 5 70.375 (2) (a) ~~In~~ Except as provided in sub. (7), with respect to mines not in
 6 operation on November 28, 1981, there is imposed upon persons engaged in mining
 7 metalliferous minerals in this state a net proceeds occupation tax effective on the
 8 date on which extraction begins to compensate the state and municipalities for the
 9 loss of valuable, irreplaceable metalliferous minerals. The amount of the tax shall
 10 be determined by applying the rates established under sub. (5) to the net proceeds
 11 of each mine. The net proceeds of each mine for each year are the difference between
 12 the gross proceeds and the deductions allowed under sub. (4) for the year.

13 SECTION 3. 70.375 (5) (intro.) of the statutes is amended to read:
 14 70.375 (5) RATES. (intro.) The Except as provided in sub. (7), the tax to be
 15 assessed, levied and collected upon persons engaging in mining metalliferous
 16 minerals in this state shall be computed at the following rates:

17 SECTION 4. 70.375 (7) of the statutes is created to read:
 18 70.375 (7) PER TON RATE. (a) Notwithstanding subs. (2) and (5), for mines in
 19 operation after December 31, 2012, the tax assessed, levied, and collected from a
 20 person engaged in mining ferrous minerals in this state is an amount equal to \$2,412
 21 for each 2,240 pounds of ferrous minerals extracted by the person from mines in this

Insert 7-12

SENATE BILL 3

*Insert
7-12*

1 state, based on the average annual amount extracted during the current year and
2 the previous 2 years, not including any year in which the person is not extracting
3 ferrous minerals from mines in this state.

4 (b) Beginning in 2014, and in each year thereafter, the department shall change
5 the dollar amount rate under par. (a) to reflect the percentage change in the gross
6 domestic product implicit price deflator from the 4th quarter of the 2nd preceding
7 year to the 4th quarter of the preceding year, as determined by the federal
8 department of commerce. "

end of insert 7-12

9 **SECTION 5.** 70.395 (1e) of the statutes is amended to read:

10 70.395 (1e) DISTRIBUTION. Fifteen days after the collection of the tax under ss.
11 70.38 to 70.39, the department of administration, upon certification of the
12 department of revenue, shall transfer the amount collected in respect to mines not
13 in operation on November 28, 1981, to the investment and local impact fund, except
14 that the department of administration shall transfer 70 percent of the amount
15 collected from each person under s. 70.375 (7) to the investment and local impact
16 fund and 30 percent of the amount collected from each person under s. 70.375 (7) to
17 the appropriation under s. 20.192 (1) (g) for the regional Wisconsin diversification
18 program under s. 238.14.

19 **SECTION 6.** 70.395 (2) (dc) 1. of the statutes is amended to read:

20 70.395 (2) (dc) 1. Each person intending to submit an application for a mining
21 permit shall pay \$50,000 \$100,000 to the department of revenue for deposit in the
22 investment and local impact fund at the time that the person notifies the department
23 of natural resources under s. 293.31 (1) of that intent.

24 **SECTION 7.** 70.395 (2) (dc) 2. of the statutes is amended to read:

le

Tradewell, Becky

From: Stafford, Beau
Sent: Friday, February 22, 2013 12:32 PM
To: Tradewell, Becky
Subject: FW: Draft review: LRB a0128/P1 Topic: Mining: gross tonnage tax of \$2 per long ton
Attachments: 13a0128/P1

This one looks good. It can be jacketed. I will make sure to send the p-draft over to LFB just in case we cannot get stripes in time. Thanks!

Beau Stafford

Chief of Staff
Office of Senator John Lehman
21st Senate District
319 South
608-266-1832
Beau.stafford@legis.wisconsin.gov

From: LRB.Legal
Sent: Friday, February 22, 2013 12:27 PM
To: Stafford, Beau
Subject: Draft review: LRB a0128/P1 Topic: Mining: gross tonnage tax of \$2 per long ton

Draft Requester: Sen. Jennifer Shilling

Following is the PDF version of draft LRB a0128/P1.



stay's RMR

PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION

SENATE AMENDMENT ,

TO SENATE SUBSTITUTE AMENDMENT 2,

TO SENATE BILL 1

in 2-22-13

NOW

1 At the locations indicated, amend the substitute amendment as follows:

2 **1.** Page 6, line 13: delete lines 13 to 16.

3 **2.** Page 7, line 4: after that line insert:

4 **"SECTION 29d.** 70.375 (2) (a) of the statutes is amended to read:

5 70.375 (2) (a) ~~In~~ Except as provided in sub. (7), with respect to mines not in

6 operation on November 28, 1981, there is imposed upon persons engaged in mining

7 metalliferous minerals in this state a net proceeds occupation tax effective on the

8 date on which extraction begins to compensate the state and municipalities for the

9 loss of valuable, irreplaceable metalliferous minerals. The amount of the tax shall

10 be determined by applying the rates established under sub. (5) to the net proceeds

1 of each mine. The net proceeds of each mine for each year are the difference between
2 the gross proceeds and the deductions allowed under sub. (4) for the year.”.

3 **3.** Page 7, line 8: delete lines 8 to 12 and substitute:

4 “**SECTION 30e.** 70.375 (5) (intro.) of the statutes is amended to read:

5 70.375 (5) RATES. (intro.) The Except as provided in sub. (7), the tax to be
6 assessed, levied and collected upon persons engaging in mining metalliferous
7 minerals in this state shall be computed at the following rates:

8 **SECTION 30g.** 70.375 (7) of the statutes is created to read:

9 70.375 (7) PER TON RATE. (a) Notwithstanding subs. (2) and (5), for mines in
10 operation after December 31, 2012, the tax assessed, levied, and collected from a
11 person engaged in mining ferrous minerals in this state is an amount equal to \$2 for
12 each 2,240 pounds of ferrous minerals extracted by the person from mines in this
13 state, based on the average annual amount extracted during the current year and
14 the previous 2 years, not including any year in which the person is not extracting
15 ferrous minerals from mines in this state.

16 (b) Beginning in 2014, and in each year thereafter, the department shall change
17 the dollar amount rate under par. (a) to reflect the percentage change in the gross
18 domestic product implicit price deflator from the 4th quarter of the 2nd preceding
19 year to the 4th quarter of the preceding year, as determined by the federal
20 department of commerce.”.

21 **4.** Page 8, line 1: delete “extracting ferrous metallic minerals” and substitute
22 “under s. 70.375 (7)”.

23 (END)