

2015 DRAFTING REQUEST

Bill

Received: 12/10/2015 Received By: jkreye
For: Todd Novak (608) 266-7502 Same as LRB: -2687
May Contact: By/Representing: cody
Subject: Tax, Other - sales Drafter: jkreye
Addl. Drafters:
Extra Copies:

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

Pre Topic:

No specific pre topic given

Topic:

Sales and use tax exemption for ecosystem restoration services

Instructions:

See attached

Drafting History:

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
/1	jkreye 12/10/2015	csicilia 12/10/2015	_____	mbarman 12/10/2015	mbarman 12/10/2015	State S&L Tax

FE Sent For:

→ At Intro.

<END>



State of Wisconsin
2015 - 2016 LEGISLATURE

4070/1
LRB-2687/1
JK:cjs&amn

2015 SENATE BILL 443

Today 12-10

December 7, 2015 - Introduced by Senators MARKLEIN, RINGHAND and NASS, cosponsored by Representatives NOVAK, SPREITZER, BALLWEG, E. BROOKS, CONSIDINE, HORLACHER, JARCHOW and SINICKI. Referred to Committee on Revenue, Financial Institutions, and Rural Issues.

1 AN ACT to amend 77.52 (2) (a) 20.; and to create 77.51 (13) (q) of the statutes;
2 relating to: the sales tax imposed on ecosystem restoration services.

Analysis by the Legislative Reference Bureau

This bill excludes the sale of certain landscape restoration services from the sales tax. Under current law, the sale of landscaping and lawn maintenance services is subject to the sales tax. The bill excludes from taxable landscaping services the restoration of landscapes using native plants in order to improve land, soil, or water quality, or to improve biodiversity or other ecosystem functions.

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.

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. 77.51 (13) (q) of the statutes is created to read:
4 77.51 (13) (q) A person selling tangible personal property or items, or property
5 or goods under s. 77.52 (1) (c) or (d), to a person who installs plants native to this state

SENATE BILL 443

1 in the restoration, reclamation, or revitalization of 10 or more contiguous acres of
2 prairie, savannah, or wetlands, but not golf courses, to improve land, soil, or water
3 quality, or to improve biodiversity or other ecosystem functions.

4 **SECTION 2.** 77.52 (2) (a) 20. of the statutes is amended to read:

5 77.52 (2) (a) 20. The sale of landscaping and lawn maintenance services
6 including landscape planning and counseling; lawn and garden services such as
7 planting, mowing, spraying, and fertilizing; and shrub and tree services. For
8 purposes of this subdivision, landscaping and lawn maintenance services do not
9 include the installation of plants native to this state, including the planning and
10 design for such installation, if the seller installs the plants in the restoration,
11 reclamation, or revitalization of 10 or more contiguous acres of prairie, savannah, or
12 wetlands, but not golf courses, to improve land, soil, or water quality, or to improve
13 biodiversity or other ecosystem functions.

14 **SECTION 3. Effective date.**

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

17 (END)

Barman, Mike

From: LRB.Legal
To: Rep.Novak
Subject: Draft review: LRB -4070/1
Attachments: 15-4070/1

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, Legal Services Manager, at (608) 266-2263, at joseph.kreye@legis.wisconsin.gov, or at One East Main Street, Suite 200.

We will jacket this draft for introduction in the Assembly. (per JK)

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.