

2015 DRAFTING REQUEST

Bill

Received: 12/15/2015 Received By: jkreye
For: Devin LeMahieu (608) 266-2056 Same as LRB: -4174
May Contact: By/Representing: patrick
Subject: Tax, Other - sales Drafter: jkreye
Addl. Drafters:
Extra Copies:

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

Pre Topic:

No specific pre topic given

Topic:

August and November sales tax holidays; DOR approval

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>
/?	jkreye 12/15/2015	kfollett 12/16/2015	_____			
/1	kpleviak 12/22/2015		_____	sbasford 12/16/2015		State S&L Tax
/2		aernstr 12/22/2015	_____	lparisi 12/22/2015	mbarman 1/20/2016	State S&L

Vers. Drafted Reviewed Proofed Submitted Jacketed Required
Tax

FE Sent For:

1/4/2016 [REDACTED]

→ ("12")

<END>

Kreye, Joseph

From: Summerfield, Craig
Sent: Tuesday, December 15, 2015 3:36 PM
To: Kreye, Joseph
Subject: Sales Tax Holiday
Attachments: Sales Tax Holiday Legislation.pdf

Hi Joe,

Can we get a new draft of the attached legislation? Feel free to call with any questions.

Best,

Craig Summerfield

Chief of Staff
Office of Senator Devin LeMahieu
Room 323 South
(608) 266-2056

Pleviak, Krista

Subject: FW: LRB - 4128 - Sales Tax Holiday
Attachments: 15-4128_1.pdf

From: Summerfield, Craig
Sent: Monday, December 21, 2015 5:47 PM
To: Kreye, Joseph
Cc: Truax, Dustin
Subject: LRB - 4128 - Sales Tax Holiday

Hi Joe,

Could I get a /2 that deletes the November Sales Tax Holiday in the bill and the accompanying references to the Energy Star products?

Also, I have cc'd Dustin Truax in Rep. VanderMeer's office. They will be doing the Assembly companion.

Best,

Craig Summerfield
Chief of Staff
Office of Senator Devin LeMahieu
Room 323 South
(608) 266-2056



State of Wisconsin
2015 - 2016 LEGISLATURE

LRB-4128/1
JK:kjf
ahe

TODAY

2015 BILL

RMP

REGEN

a

- 1 AN ACT to create 77.54 (63) and 77.54 (64) of the statutes; relating to sales tax
- 2 holidays in August and in November

Analysis by the Legislative Reference Bureau

Under this bill, annually, for the two-day period beginning on the first Saturday in August and ending on the following Sunday, the sales of the following items are exempt from the sales tax and the use tax:

- 1. An item of clothing, not including clothing accessories, if the sales price of any single item is no more than \$75.
- 2. A computer purchased by the consumer for the consumer's personal use, if the sales price of the computer is no more than \$2,000.
- 3. School computer supplies, if the sales price of any single item is no more than \$250.
- 4. School instructional materials, if the sales price of any single item is no more than \$300.
- 5. School supplies, if the sales price of any single item is no more than \$75.

The bill also provides that, annually, for the two-day period beginning on the first Saturday in November and ending on the following Sunday, the sales of Energy Star products purchased by a consumer for the consumer's personal use are exempt from the sales tax and the use tax.

does The bill provides, however, that the exemptions for August and November do not apply in any year in which the Department of Revenue determines, by May 1, that the state's financial situation would make implementation of the exemptions imprudent.

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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:

1 **SECTION 1.** 77.54 (63) of the statutes is created to read:

2 77.54 (**63**) (a) In this subsection:

3 1. “Clothing” means any wearing apparel for humans that is suitable for
4 general use, not including all of the following:

5 a. Belt buckles sold separately.

6 b. Costume masks sold separately.

7 c. Patches and emblems sold separately.

8 d. Sewing equipment and supplies, including knitting needles, patterns, pins,
9 scissors, sewing machines, sewing needles, tape measures, and thimbles.

10 e. Sewing materials that become part of clothing, including buttons, fabric,
11 lace, thread, yarn, and zippers.

12 2. “Clothing accessories or equipment” means incidental items worn on a
13 person or in conjunction with clothing, including all of the following:

14 a. Briefcases.

15 b. Cosmetics.

16 c. Hair notions, including barrettes, hair bows, and hair nets.

17 d. Handbags.

18 e. Handkerchiefs.

19 f. Jewelry.

BILL

- 1 g. Nonprescription sunglasses.
 - 2 h. Umbrellas.
 - 3 i. Wallets.
 - 4 j. Watches.
 - 5 k. Wigs.
 - 6 L. Hair pieces.
- 7 3. "School computer supply" means any of the following items that are
8 commonly used by a student in a course of study in which a computer is used:
- 9 a. Computer storage media, diskettes, and compact discs.
 - 10 b. Handheld electronic schedulers, not including cellular phones.
 - 11 c. Personal digital assistants, not including cellular phones.
 - 12 d. Computer printers.
 - 13 e. Printer supplies for computers, printer paper, and printer ink.
- 14 4. "School instructional material" means any of the following that is commonly
15 used by a student in a course of study as a reference and to learn the subject being
16 taught:
- 17 a. Reference books.
 - 18 b. Reference maps and globes.
 - 19 c. Textbooks.
 - 20 d. Workbooks.
- 21 5. "School supply" means any of the following items that are commonly used
22 by a student in a course of study:
- 23 a. Binders.
 - 24 b. Book bags.
 - 25 c. Calculators.

BILL

- 1 d. Cellophane tape.
- 2 e. Blackboard chalk.
- 3 f. Compasses.
- 4 g. Composition books.
- 5 h. Crayons.
- 6 i. Erasers.
- 7 j. Folders.
- 8 k. Glue, paste, and paste sticks.
- 9 L. Highlighters.
- 10 m. Index cards.
- 11 n. Index card boxes.
- 12 o. Legal pads.
- 13 p. Lunch boxes.
- 14 q. Markers.
- 15 r. Notebooks.
- 16 s. Loose-leaf ruled notebook paper, copy paper, graph paper, tracing paper,
- 17 manila paper, colored paper, poster board, and construction paper.
- 18 t. Pencil boxes and other school supply boxes.
- 19 u. Pencil sharpeners.
- 20 v. Pencils.
- 21 w. Pens.
- 22 x. Protractors.
- 23 y. Rulers.
- 24 z. Scissors.
- 25 za. Writing tablets.

BILL

1 (b) Except as provided in par. (c), annually, beginning in August 2016, for the
2 2-day period beginning on the first Saturday in August and ending on the following
3 Sunday, the sales price from the sale of and the storage, use, or other consumption
4 of the following:

5 1. Clothing, not including clothing accessories or equipment, if the sales price
6 of any single item is no more than \$75.

7 2. A computer purchased by the consumer for the consumer's personal use, if
8 the sales price of the computer is no more than \$2,000.

9 3. School computer supplies purchased by the consumer for the consumer's
10 personal use, if the sales price of any single item is no more than \$250.

11 4. School instructional materials, if the sales price of any single item is no more
12 than \$300.

13 5. School supplies, if the sales price of any single item is no more than \$75.

14 (c) This subsection does not apply in any year in which the department
15 determines, no later than May 1, that the state's financial situation would make
16 implementation of this subsection imprudent.

17 **SECTION 2.** 77.54 (64) of the statutes is created to read:

18 77.54 (64) (a) In this subsection, "energy star qualified product" means a
19 product that meets the energy efficient guidelines set by the federal environmental
20 protection agency and the federal department of energy and is authorized by such
21 agencies to carry the Energy Star label.

22 (b) Except as provided in par. (c), annually, beginning in November 2016, for
23 the 2-day period beginning on the first Saturday in November and ending on the
24 following Sunday, the sales price from the sale of and the storage, use, or other

BILL

1 consumption of energy star qualified products that are purchased by the consumer
2 for the consumer's personal use.

3 (c) This subsection does not apply in any year in which the department
4 determines, no later than May 1, that the state's financial situation would make
5 implementation of this subsection imprudent.

6 (END)

Barman, Mike

From: Kreye, Joseph
Sent: Monday, January 04, 2016 9:40 AM
To: Barman, Mike
Subject: FW: Fiscal Estimate Request - LRB 4128
Attachments: 15-4128_2.pdf

Hi Mike.

Can you submit this for a FE? Thanks,

Joe

Joseph T. Kreye
Legal Services Manager
Legislative Reference Bureau
608 266-2263

From: Summerfield, Craig
Sent: Wednesday, December 30, 2015 2:31 PM
To: Kreye, Joseph <Joseph.Kreye@legis.wisconsin.gov>
Subject: Fiscal Estimate Request - LRB 4128

Hi Joe,

Would you mind asking DOR for a fiscal estimate on the attached bill draft?

Best,

Craig Summerfield
Chief of Staff
Office of Senator Devin LeMahieu
Room 323 South
(608) 266-2056

Barman, Mike

From: Summerfield, Craig
Sent: Wednesday, January 20, 2016 12:28 PM
To: LRB.Legal
Subject: Draft Review: LRB -4128/2

Please Jacket LRB -4128/2 for the SENATE.

Best,

Craig Summerfield
Chief of Staff
Office of Senator Devin LeMahieu
Room 323 South
(608) 266-2056

Memo

To: Senator LeMahieu

(The Draft's Requester)

Per your request ... the attached fiscal estimate was prepared for your un-introduced 2015 session draft.

LRB Number: LRB-4128

Version: " /2 "

Fiscal Estimate Prepared By: (agency abbr.) DOR (original)

If you have questions about the enclosed fiscal estimate, you may contact the state agency representative that prepared the fiscal estimate. If you disagree with the enclosed fiscal estimate, please contact the LRB drafter of your proposal to discuss your options under the fiscal estimate procedure.

Entered In Computer And Copy Sent To Requester Via E-Mail: 01 / 11 / 2016

* * * * *

To: LRB - Legal Section PA's

Subject: *Fiscal Estimate Received For An Un-introduced Draft*

> **If re-drafted** ... please insert this cover sheet and attached early fiscal estimate into the drafting file "guts" ... after the draft's old version (the version that the fiscal estimate was based on), and just before re-draft of the updated version.

> **If introduced** ... please make sure the attached fiscal estimate is for the **current version** ... write the draft's new introduction number below and give this packet to Mike (or Lori) to re-process the fiscal estimate (w/intro. number included).

THIS DRAFT WAS INTRODUCED AS: 2015 _____

Barman, Mike

From: Barman, Mike
Sent: Monday, January 11, 2016 9:32 AM
To: Sen.LeMahieu
Cc: Summerfield, Craig
Subject: 15-0021/1 (un-introduced) ... FE by DOR - attached - for review



FE-4128_DOR.pdf

Drafter: JK

Mike Barman (Lead Program Assistant)

State of Wisconsin - Legislative Reference Bureau - Legal Section - Front Office
1 East Main Street, Suite 200, Madison, WI 53703
(608) 266-3561 / mike.barman@legis.wisconsin.gov