

2017 DRAFTING REQUEST

Bill

For: **Terese Berceau (608) 266-3784** Drafter: **jkreye**
 By: **kelley** Secondary Drafters:
 Date: **1/13/2017** May Contact:
 Same as LRB:

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

Pre Topic:

No specific pre topic given

Topic:

Sales tax exemption for the sale of gun safes

Instructions:

See attached

Drafting History:

| <u>Vers.</u> | <u>Drafted</u> | <u>Reviewed</u> | <u>Submitted</u> | <u>Jacketed</u> | <u>Required</u> |
|--------------|---------------------|--------------------|----------------------|--------------------|---------------------|
| /? | jkreye 1/13/2017 | jdyer 1/18/2017 | | | |
| /P1 | jkreye 1/26/2017 | | hkohn 1/18/2017 | | State S&L Tax |
| /1 | | jdyer 1/26/2017 | mbarman 1/26/2017 | hkohn 1/26/2017 | State S&L Tax |

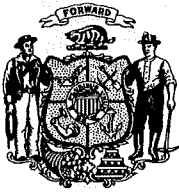
FE Sent For:

<END>

→ At Intro.

Kreye, Joseph

From: Flury2, Kelley
Sent: Friday, January 13, 2017 3:35 PM
To: Kreye, Joseph
Cc: Flury2, Kelley
Subject: Can you please draft this bill for the 2017 session
Attachments: 15-4296_2.pdf



State of Wisconsin
2015 - 2016 LEGISLATURE

1626/P1
LRB-4296/2
JK:AMM

JLd

2015 ASSEMBLY BILL 844

in En 1-13

iled 1-18

February 2, 2016 – Introduced by Representatives BERCEAU, KLEEFISCH, SARGENT, C. TAYLOR, JOHNSON, HORLACHER, SINICKI, POPE, ZEPNICK, QUINN, SPREITZER, OHNSTAD, KREMER and SUBECK, cosponsored by Senators HARRIS DODD, WANGGAARD, C. LARSON and L. TAYLOR. Referred to Committee on Ways and Means.

Gen

X

1 AN ACT to amend 77.52 (13) and 77.53 (10); and to create 77.54 (63) of the
2 statutes; relating to: sales and use tax exemption for the sale of gun safes. ✓

Analysis by the Legislative Reference Bureau

This bill creates a sales and use tax exemption for sales of gun safes. ✓

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. 77.52 (13) of the statutes is amended to read: ✓

4 77.52 (13) For the purpose of the proper administration of this section and to
5 prevent evasion of the sales tax it shall be presumed that all receipts are subject to
6 the tax until the contrary is established. The burden of proving that a sale of tangible
7 personal property, or items, property, or goods under sub. (1) (b), (c), or (d), or services

BILL

1 is not a taxable sale at retail is upon the person who makes the sale unless that
 2 person takes from the purchaser an electronic or a paper certificate, in a manner
 3 prescribed by the department, to the effect that the property, item, good, or service
 4 is purchased for resale or is otherwise exempt, except that no certificate is required
 5 for the sale of tangible personal property, or items, property, or goods under sub. (1)
 6 (b), (c), or (d), or services that are exempt under s. 77.54 (5) (a) 3., (7), (7m), (8), (10),
 7 (11), (14), (15), (17), (20n), (21), (22b), (31), (32), (35), (36), (37), (42), (44), (45), (46),
 8 (51), and (52), and (63) (64) ✓

9 **SECTION 2.** 77.53 (10) of the statutes is amended to read:

10 77.53 (10) For the purpose of the proper administration of this section and to
 11 prevent evasion of the use tax and the duty to collect the use tax, it is presumed that
 12 tangible personal property, or items, property, or goods under s. 77.52 (1) (b), (c), or
 13 (d), or taxable services sold by any person for delivery in this state is sold for storage,
 14 use, or other consumption in this state until the contrary is established. The burden
 15 of proving the contrary is upon the person who makes the sale unless that person
 16 takes from the purchaser an electronic or paper certificate, in a manner prescribed
 17 by department, to the effect that the property, or items, property, or goods under s.
 18 77.52 (1) (b), (c), or (d), or taxable service is purchased for resale, or otherwise exempt
 19 from the tax, except that no certificate is required for the sale of tangible personal
 20 property, or items, property, or goods under s. 77.52 (1) (b), (c), or (d), or services that
 21 are exempt under s. 77.54 (7), (7m), (8), (10), (11), (14), (15), (17), (20n), (21), (22b),
 22 (31), (32), (35), (36), (37), (42), (44), (45), (46), (51), and (52), and (63) (64) ✓

23 **SECTION 3.** 77.54 (63) of the statutes is created to read:

(64)

BILL

1

2 77.54 ²(63) ⁽⁶⁴⁾ ^B The sales price from the sale of and the storage, use, or other
3 consumption of gun safes that are specifically designed for the storage of guns, but
4 not other items used for gun storage, such as locking gun cabinets and racks. ✓

4 **SECTION 4. Effective date.**

5
6
7

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

(END)

Kreye, Joseph

From: LRB.Legal
Sent: Thursday, January 26, 2017 11:01 AM
To: Kreye, Joseph
Subject: FW: Draft review: LRB -1626/P1
Attachments: 17-1626/P1.pdf

Hi,

Just got this jacketing request in. Can you forward to a /1?

Hanna R. Kohn
Program Assistant
Legislative Reference Bureau
Hanna.Kohn@legis.wisconsin.gov

From: Flury2, Kelley
Sent: Thursday, January 26, 2017 10:58 AM
To: LRB.Legal <lrblegal@legis.wisconsin.gov>
Subject: FW: Draft review: LRB -1626/P1

Please jacket this bill for the Assembly.

Kelley Flury
Office of Rep. Terese Berceau

From: LRB.Legal
Sent: Wednesday, January 18, 2017 7:49 AM
To: Rep.Berceau <Rep.Berceau@legis.wisconsin.gov>
Subject: Draft review: LRB -1626/P1

Following is the PDF version of draft LRB -1626/P1.



State of Wisconsin
2017 - 2018 LEGISLATURE

LRB-1626/P1
JK:jld

9 2017 BILL

PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION

Today 1-26

no changes

Regen

4

1 AN ACT *to amend* 77.52 (13) and 77.53 (10); and *to create* 77.54 (64) of the
2 statutes; **relating to:** sales and use tax exemption for the sale of gun safes.

Analysis by the Legislative Reference Bureau

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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:

3 SECTION 1. 77.52 (13) of the statutes is amended to read:

4 77.52 (13) For the purpose of the proper administration of this section and to
5 prevent evasion of the sales tax it shall be presumed that all receipts are subject to
6 the tax until the contrary is established. The burden of proving that a sale of tangible
7 personal property, or items, property, or goods under sub. (1) (b), (c), or (d), or services

SECTION 1

1 is not a taxable sale at retail is upon the person who makes the sale unless that
2 person takes from the purchaser an electronic or a paper certificate, in a manner
3 prescribed by the department, to the effect that the property, item, good, or service
4 is purchased for resale or is otherwise exempt, except that no certificate is required
5 for the sale of tangible personal property, or items, property, or goods under sub. (1)
6 (b), (c), or (d), or services that are exempt under s. 77.54 (5) (a) 3., (7), (7m), (8), (10),
7 (11), (14), (15), (17), (20n), (21), (22b), (31), (32), (35), (36), (37), (42), (44), (45), (46),
8 (51), and (52), and (64).

9 **SECTION 2.** 77.53 (10) of the statutes is amended to read:

10 77.53 (10) For the purpose of the proper administration of this section and to
11 prevent evasion of the use tax and the duty to collect the use tax, it is presumed that
12 tangible personal property, or items, property, or goods under s. 77.52 (1) (b), (c), or
13 (d), or taxable services sold by any person for delivery in this state is sold for storage,
14 use, or other consumption in this state until the contrary is established. The burden
15 of proving the contrary is upon the person who makes the sale unless that person
16 takes from the purchaser an electronic or paper certificate, in a manner prescribed
17 by department, to the effect that the property, or items, property, or goods under s.
18 77.52 (1) (b), (c), or (d), or taxable service is purchased for resale, or otherwise exempt
19 from the tax, except that no certificate is required for the sale of tangible personal
20 property, or items, property, or goods under s. 77.52 (1) (b), (c), or (d), or services that
21 are exempt under s. 77.54 (7), (7m), (8), (10), (11), (14), (15), (17), (20n), (21), (22b),
22 (31), (32), (35), (36), (37), (42), (44), (45), (46), (51), and (52), and (64).

23 **SECTION 3.** 77.54 (64) of the statutes is created to read:

Barman, Mike

From: LRB.Legal
To: Rep.Berceau
Subject: Draft review: LRB -1626/1
Attachments: 17-1626/1

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 Joseph T. Kreye, Legal Services Manager)

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.