

2017 DRAFTING REQUEST

Bill

For: **André Jacque (608) 266-9870** Drafter: **jkreye**
 By: Secondary Drafters: **kpleviak**
 Date: **12/6/2016** May Contact:
 Same as LRB:

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

Pre Topic:

No specific pre topic given

Topic:

Sales and use tax exemption for sales to a state veterans organization

Instructions:

See attached

Drafting History:

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
/?	jkreye 12/6/2016				
/P1	jkreye 1/5/2017	aernsttr 1/5/2017	lparisi 12/6/2016		State S&L Tax Exempt
/1	jkreye 5/12/2017		rmilford 1/5/2017	rmilford 1/5/2017	State S&L Tax Exempt
/2		aernsttr	lparisi	lparisi	State

Vers. Drafted

Reviewed
5/12/2017

Submitted
5/12/2017

Jacketed
5/12/2017

Required
S&L
Tax Exempt

FE Sent For:

<END>

→ At
Intro.



VK che

PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION

Cooley

12-6

50 ✓

- 1 **AN ACT to create** 77.54 (9a) (j) of the statutes; **relating to:** a sales and use tax
2 exemption for sales to a state veterans organization.

Analysis by the Legislative Reference Bureau

This bill creates a sales and use tax exemption for tangible personal property and taxable services sold to a state veterans organization.

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.** 77.54 (9a) (j) of the statutes is created to read:
4 77.54 (9a) (j) A state veterans organization, as defined in s. 45.41 (1) (b).
5 **SECTION 2. Effective date.**

SECTION 2

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

3 (END)

Kreye, Joseph

From: Tobias, Adam
Sent: Thursday, January 05, 2017 3:35 PM
To: Kreye, Joseph
Subject: FW: Draft review: LRB -1001/P1
Attachments: 17-1001/P1.pdf

Joseph,

Can you please take LRB-1001/P1 and turn it into the /1 version so it can be ready for introduction?

If you have any questions, please let me know.

Thanks for all your help!

Kindest regards,

Adam Tobias
Office of Rep. André Jacques
2nd Assembly District
608-266-9870
Office 212 North

NOTE: Emails sent to and from this account may be subject to open records requests and should not be considered private.

From: Rep.Jacque
Sent: Tuesday, December 06, 2016 10:21 AM
To: Tobias, Adam <Adam.Tobias@legis.wisconsin.gov>
Subject: FW: Draft review: LRB -1001/P1

Kindest regards,

Adam Tobias
Office of Rep. André Jacques
2nd Assembly District
608-266-9870
Office 212 North

From: LRB.Legal
Sent: Tuesday, December 06, 2016 10:01 AM
To: Rep.Jacque <Rep.Jacque@legis.wisconsin.gov>
Subject: Draft review: LRB -1001/P1

Following is the PDF version of draft LRB -1001/P1.



State of Wisconsin
2017 - 2018 LEGISLATURE

LRB-1001/P1
JK:ahc

PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION

no longer

July 1-5

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Handwritten note in a circle: Please Jacket / jre

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No specific pre topic given

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Instructions:

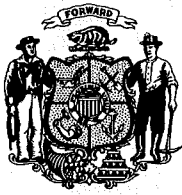
See attached

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/?	jkreye 12/6/2016				
/P1		aernstr 12/6/2016	lparisi 12/6/2016		State S&L Tax

FE Sent For:

<END>



2017 BILL

Today
5-12

59 ✓

59 ✓

1 AN ACT *to create* 77.54 (9a) (j) of the statutes; **relating to:** a sales and use tax
2 exemption for sales to a state veterans organization.

Analysis by the Legislative Reference Bureau

Insert A

This bill creates a sales and use tax exemption for tangible personal property and taxable services sold to a state veterans organization.

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4 77.54 (9a) (j) A state veterans organization, as defined in s. 45.41 (1) (b).
5 SECTION 2. Effective date.

Insert 1-4

Insert A

50a ✓
The exemption also applies to building materials purchased by a construction contractor who transfers the materials to a state veterans organization as part of constructing a facility for the organization.

Insert 1 - 4

1 ✓ SECTION 1. 77.54 (9m) of the statutes is amended to read:

2 77.54 (9m) The sales price from the sale of and the storage, use, or other
3 consumption of tangible personal property, or items or property under s. 77.52 (1) (b)
4 or (c), sold to a construction contractor who, in fulfillment of a real property
5 construction activity, transfers the tangible personal property, or items or property
6 under s. 77.52 (1) (b) or (c), to an entity described under sub. (9a) (b), (c), (d), (em),
7 or (f), or (j), if such tangible personal property, or items or property, becomes a
8 component of a facility in this state that is owned by the entity. In this subsection,
9 "facility" means any building, shelter, parking lot, parking garage, athletic field,
10 athletic park, storm sewer, water supply system, or sewerage and waste water
11 treatment facility, but does not include a highway, street, or road.

History: 1971 c. 64, 154, 215, 311; 1973 c. 90, 156, 240; 1975 c. 39, 96, 102, 146, 200; 1977 c. 29; 1977 c. 83 ss. 13, 26; 1977 c. 250, 368, 418; 1979 c. 1, 34, 87, 174; 1981 c. 20; 1981 c. 79 s. 18; 1981 c. 96 s. 67; 1981 c. 264; 1981 c. 282 s. 47; 1981 c. 317; 1983 a. 27 ss. 1284d to 1284mp, 2202 (38); 1983 a. 189 ss. 101, 106, 329 (5), (12), (13); 1983 a. 192, 287, 405, 426, 498, 510, 538, 544; 1985 a. 29, 149, 332; 1987 a. 27; 1987 a. 312 s. 17; 1987 a. 399; 1989 a. 31, 238, 270, 335, 359; 1991 a. 37, 39, 269, 316; 1993 a. 16, 263, 332; 1995 a. 27, 125, 225, 227; 1997 a. 27, 35, 41, 184, 237, 291; 1999 a. 9, 65, 83; 1999 a. 150 s. 672; 1999 a. 167; 2001 a. 16, 103, 109; 2003 a. 99, 128; 2005 a. 25, 74, 141, 149, 335, 366, 479; 2007 a. 11, 19, 20, 97, 130; 2009 a. 2, 28, 185, 204, 330; 2011 a. 7, 10, 32, 208, 260; 2013 a. 20, 145, 185, 324, 346; 2015 a. 55, 60, 126, 216, 251, 364; s. 13.92 (1) (bm) 2; s. 35.17 correction in (2m).

12 SECTION 2. Initial applicability.

13 (1) The treatment of section 77.54 (9m) of the statutes first applies to contracts
14 entered into on the effective date of this subsection.