2019 DRAFTING REQUEST

Bill

For:

Mark Born (608) 266-2540

Drafter:

jkreye

By:

james

Secondary Drafters:

Date:

11/4/2019

May Contact:

Same as LRB:

Submit via email:

YES

Requester's email:

Rep.Born@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 construction materials to apply to UW hospitals and clinics

Instructions:

See attached

Drafting History:

Vers. <u>Drafted</u>

Reviewed

Submitted

Jacketed

Required

/?

jkreye

11/4/2019

/P1

ccarmich

11/4/2019

lparisi

11/4/2019

State

S&L

Tax Exempt

/1

mbarman

dwalker

State

12/5/2019

12/16/2019

S&L

Tax Exempt

FE Sent For:

At Intro

<END>



State of Misconsin 2019 - 2020 LEGISLATURE

LRB-4818/P1

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PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION

Washington and American Americ

AN ACT to amend 77.54 (9m) of the statutes; relating to: a sales and use tax
exemption for building materials that become a part of a facility for the
University of Wisconsin Hospital and Clinics Authority.

Analysis by the Legislative Reference Bureau

This bill provides a sales and use tax exemption for tangible personal property sold to a construction contractor who transfers the property to the University of Wisconsin Hospitals and Clinics Authority as part of constructing a facility for the authority in this state. A similar exemption applies under current law to property sold to a contractor who transfers the property to a local unit of government, technical college district, or institution or campus of the University of Wisconsin System. Under current law, a sale of tangible personal property directly to the University of Wisconsin Hospitals and Clinics Authority is exempt from the sales and use tax, but the exemption does not apply to a contractor who purchases tangible personal property on the authority's behalf.

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:

SECTION 1

SECTION 1.	77 54	(9m)	of the	statutes	is am	ended :	to read:
DECTION I.	11.04		OI DIE	Statutes	io aii	ienaea	io reau.

77.54 (9m) The sales price from the sale of and the storage, use, or other consumption of tangible personal property, or items or property under s. 77.52 (1) (b) or (c), sold to a construction contractor that, in fulfillment of a real property construction activity, transfers the tangible personal property, or items or property under s. 77.52 (1) (b) or (c), to an entity described under sub. (9a) (b), (c), (d), (em), (f), or (fc) or (9g), a technical college district, the University of Wisconsin Hospital and Clinics Authority, the Board of Regents of the University of Wisconsin System, an institution, as defined in s. 36.05 (9), a college campus, as defined in s. 36.05 (6m), or the University of Wisconsin-Extension, if such tangible personal property, or items or property, becomes a component of a facility in this state that is owned by the entity. In this subsection, "facility" means any building, shelter, parking lot, parking garage, athletic field, athletic park, storm sewer, water supply system, or sewerage and waste water treatment facility, but does not include a highway, street, or road.

SECTION 2. Initial applicability.

(1) This act first applies to contracts entered into on the effective date of this subsection.

SECTION 3. Effective date.

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

Kreye, Joseph

From:

Rep.Born

Sent:

Thursday, December 05, 2019 1:42 PM

To:

Kreye, Joseph

Subject:

FW: Draft review: LRB -4818/P1

Attachments:

19-4818/P1.pdf

Can we have this /1 please.

Thanks,

James Fenley Office of State Rep. Mark Born 39th Assembly District 608-266-2540

From: Rep.Born

Sent: Monday, November 4, 2019 1:39 PM **To:** Schulze Connie R <CSchulze@uwhealth.org>

Subject: FW: Draft review: LRB -4818/P1

From: LRB.Legal lrblegal@legis.wisconsin.gov Sent: Monday, November 4, 2019 1:15 PM
To: Rep.Born Rep.Born@legis.wisconsin.gov

Subject: Draft review: LRB -4818/P1

Following is the PDF version of draft LRB -4818/P1.

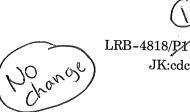


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State of Misconsin 2019 - 2020 LEGISLATURE



PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION

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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:

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

77.54 (9m) The sales price from the sale of and the storage, use, or other consumption of tangible personal property, or items or property under s. 77.52 (1) (b) or (c), sold to a construction contractor that, in fulfillment of a real property construction activity, transfers the tangible personal property, or items or property under s. 77.52 (1) (b) or (c), to an entity described under sub. (9a) (b), (c), (d), (em), (f), or (fc) or (9g), a technical college district, the University of Wisconsin Hospital and Clinics Authority, the Board of Regents of the University of Wisconsin System, an institution, as defined in s. 36.05 (9), a college campus, as defined in s. 36.05 (6m), or the University of Wisconsin-Extension, if such tangible personal property, or items or property, becomes a component of a facility in this state that is owned by the entity. In this subsection, "facility" means any building, shelter, parking lot, parking garage, athletic field, athletic park, storm sewer, water supply system, or sewerage and waste water treatment facility, but does not include a highway, street, or road.

SECTION 2. Initial applicability.

(1) This act first applies to contracts entered into on the effective date of this subsection.

SECTION 3. Effective date.

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

Walker, Dan

From:

Fenley, James

Sent:

Monday, December 16, 2019 2:39 PM

To:

LRB.Legal

Subject:

Draft Review: LRB -4818/1

Please Jacket LRB -4818/1 for the ASSEMBLY.