

*January 1983 Spec. Sess.*  
**Senate Bill 1**

Date of enactment: **January 6, 1983**  
Date of publication: **January 13, 1983**

## **1983 Wisconsin Act 2**

**AN ACT** to repeal 20.835 (2) (b), 77.533, 79.10 (2) (b) and (c) and (5) (b) and 79.10 (7) and (8); and to amend 77.52 (1), 77.52 (2) (intro.), 77.53 (1), 79.10 (2) (a), 79.10 (2) (am) 1, 79.10 (6) and 139.31 (1) (a) and (b) of the statutes, relating to the cigarette, sales and use tax rates and state property tax relief.

*The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:*

**SECTION 1.** 20.835 (2) (b) of the statutes is repealed.

**SECTION 2.** 77.52 (1) of the statutes is amended to read:

77.52 (1) For the privilege of selling, leasing or renting tangible personal property, including accessories, components, attachments, parts, supplies and materials, at retail a tax is imposed upon all retailers at the rate of 4% 5% of the gross receipts from the sale, lease or rental of tangible personal property, including accessories, components, attachments, parts, supplies and materials, sold, leased or rented at retail in this state, ~~except that from May 1, 1982, to June 30, 1983, the rate is 5% and except commencing July 1, 1983, the rate is as provided in s. 77.533.~~

SECTION 3. 77.52 (2) (intro.) of the statutes is amended to read:

77.52 (2) (intro.) For the privilege of selling, performing or furnishing the services described under par. (a) at retail in this state to consumers or users, a tax is imposed upon all persons selling, performing or furnishing the services at the rate of 4% 5% of the gross receipts from the sale, performance or furnishing of the services, ~~except that from May 1, 1982, to June 30, 1983, the rate is 5% and except commencing July 1, 1983, the rate is as provided in s. 77.533.~~

SECTION 4. 77.53 (1) of the statutes is amended to read:

77.53 (1) An excise tax is hereby levied and imposed on the storage, use or other consumption in this state of tangible personal property or taxable services described in s. 77.52 purchased from any retailer at the rate of 4% 5% of the sales price of the property or taxable services, ~~except that from May 1, 1982, to June 30, 1983, the rate is 5% and except commencing July 1, 1983, the rate is as provided in s. 77.533.~~

SECTION 5. 77.533 of the statutes is repealed.

SECTION 6. 79.10 (2) (a) of the statutes is amended to read:

79.10 (2) (a) The amount appropriated under s. 20.835 (2) (a) less the payments under ~~pars. (b) and (c) and sub. (6) and plus the amount under subs. (7) and (8)~~ shall be distributed to municipalities according to their share of additional school aid entitlements determined under par. (am). The municipality's share of additional school aid entitlements shall be equal to the proportion that the municipality's full value of taxable property, excluding value increments under s. 66.46, that is located within the school district is of the total school district's full value of taxable property, excluding value increments under s. 66.46.

SECTION 7. 79.10 (2) (am) 1 of the statutes is amended to read:

79.10 (2) (am) 1. The guaranteed valuation sufficient to generate without proration total general school aids under s. 121.08 that will fall within the range of .999 and 1.001 of the amount appropriated under s. 20.255 (1) (cc) plus the amount appropriated under s. 20.835 (2) (a) less the payments under ~~pars. (b) and (c) and sub. (6) and plus the amount under subs. (7) and (8); and~~

SECTION 8. 79.10 (2) (b) and (c) and (5) (b) of the statutes are repealed.

SECTION 9. 79.10 (6) of the statutes is amended to read:

79.10 (6) PROPORTIONAL DISTRIBUTIONS. ~~In 1982, \$59,365,000 shall be distributed to municipalities in proportion to their share of the sum of average school tax levies, as defined under sub. (4) (d) for all municipalities. In 1983, \$105,000,000 plus the amount under sub. (7) shall be distributed to municipalities in proportion to their share of statewide average school tax levies, as defined under sub. (4) (d). In 1984 and thereafter, \$195,000,000 plus the amount under sub. (7) shall be distributed to municipalities in proportion to their share of statewide average school tax levies, as defined under sub. (4) (d).~~

SECTION 10. 79.10 (7) and (8) of the statutes are repealed.

SECTION 11. 139.31 (1) (a) and (b) of the statutes are amended to read:

139.31 (1) (a) On cigarettes weighing not more than 3 pounds per thousand, ~~10 12.5~~ mills on each cigarette, ~~except that from May 1, 1982, to September 30, 1983, the rate is 12.5 mills on each cigarette.~~

(b) On cigarettes weighing more than 3 pounds per thousand, ~~20 25~~ mills on each cigarette, ~~except that from May 1, 1982, to September 30, 1983, the rate is 25 mills on each cigarette.~~

**SECTION 12. Cross-reference changes.** In the sections of the statutes listed in Column A, the cross-references shown in Column B are changed to the cross-references shown in Column C:

(1) STATE PROPERTY TAX RELIEF.

<b>A</b>	<b>B</b>	<b>C</b>
Statute Sections	Old Cross-References	New Cross-References
20.835 (2)(a)	79.10 (2), (6) and (7)	79.10 (2) and (6)
79.10 (1)	20.835 (2)(a) and (b)	20.835 (2)(a)

**SECTION 13. Effective dates.** All sections of this act take effect on the day following publication, unless another date is provided:

(1) STATE PROPERTY TAX RELIEF. The treatment of sections 20.835 (2) (b) and 79.10 (2) (a), (am) 1, (b) and (c), (5) (b), (6), (7) and (8) of the statutes and of SECTION 12 of this act takes effect on August 1, 1983, or on the day following publication of this act, whichever is later.

---