



State of Wisconsin
2001 - 2002 LEGISLATURE

January 2002 Special Session

LRBb2677/1
MES:kmg:kjf

**ASSEMBLY AMENDMENT 27,
TO ASSEMBLY SUBSTITUTE AMENDMENT 1,
TO ASSEMBLY BILL 1**

March 14, 2002 - Offered by Representative SCHNEIDER.

1 At the locations indicated, amend the substitute amendment as follows:

2 **1.** Page 66, line 15: after that line insert:

3 **"SECTION 170nm.** 71.06 (4) of the statutes is created to read:

4 71.06 (4) INDIVIDUAL SURTAX, 2002 TO 2004. (a) In this subsection, "income tax
5 payable" means the income tax computed at the rates and brackets under subs. (1p)
6 and (2) (g) and (h), as adjusted under sub. (2e), plus any tax that is payable under
7 s. 71.08.

8 (b) For taxable years beginning after December 31, 2001, and before January
9 1, 2005, there is imposed and there shall be assessed, levied, collected, and paid, in
10 addition to and in the same manner as all other income taxes imposed under s. 71.02
11 or 71.08, including those provisions relating to refunds, overpayments, interest, and

1 penalties, a surtax to be paid by every individual who is subject to the tax imposed
2 under s. 71.02 equal to 10% of that individual's income tax payable.

3 (c) Any declarations of estimated tax payments that would have been due under
4 s. 71.09 before July 1, 2002, solely because of this surtax shall be prorated equally
5 among, and paid with, any payments that are due after June 30, 2002. Any penalty
6 for underpayment of declaration of estimated taxes computed under s. 71.09 shall
7 be computed on the basis that the surtax for the taxable year beginning after
8 December 31, 2001, and before January 1, 2003, was required to be included only
9 with installment payments due after June 30, 2002. The surtax is part of the tax for
10 purposes of determining any underpayment or declaring estimated taxes under s.
11 71.09.”.

12 **2.** Page 139, line 16: after that line insert:

13 “**SECTION 233d.** 77.52 (1) of the statutes is amended to read:

14 77.52 (1) For the privilege of selling, leasing or renting tangible personal
15 property, including accessories, components, attachments, parts, supplies and
16 materials, at retail a tax is imposed upon all retailers at the rate of ~~5%~~ 6% of the gross
17 receipts from the sale, lease or rental of tangible personal property, including
18 accessories, components, attachments, parts, supplies and materials, sold, leased or
19 rented at retail in this state.

20 **SECTION 233e.** 77.52 (2) (intro.) of the statutes is amended to read:

21 77.52 (2) (intro.) For the privilege of selling, performing or furnishing the
22 services described under par. (a) at retail in this state to consumers or users, a tax
23 is imposed upon all persons selling, performing or furnishing the services at the rate
24 of ~~5%~~ 6% of the gross receipts from the sale, performance or furnishing of the services.

