

State of Misconsin 2005 - 2006 LEGISLATURE

2005 ASSEMBLY BILL 455

June 1, 2005 – Introduced by Representatives BERCEAU, FIELDS and BOYLE, cosponsored by Senators RISSER and ROESSLER. Referred to Committee on State Affairs.

1 AN ACT to amend 20.435 (6) (gb), 20.435 (7) (b) and 139.02 (1); to repeal and 2 recreate 20.435 (7) (b); and to create 139.27 of the statutes; relating to: 3 increasing the tax on malt beverages to fund alcohol and drug treatment 4 programs and making an appropriation.

Analysis by the Legislative Reference Bureau

This bill increases the tax rate for the tax on malt beverages from \$2 per barrel to \$3 per barrel. In addition, an amount of the taxes collected on malt beverages equal to 25 cents per barrel will be used for alcohol and drug abuse initiatives and an amount of the taxes equal to 75 cents per barrel will be used for community aids related to alcohol abuse services.

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. 20.435 (6) (gb) of the statutes is amended to read:

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1	20.435 (6) (gb) Alcohol and drug abuse initiatives. All moneys received under
2	s. ss. 961.41 (5) (c) and 139.27 (1), to be expended on programs providing prevention,
3	intervention, and treatment for alcohol and other drug abuse problems.
4	SECTION 2. 20.435 (7) (b) of the statutes is amended to read:
5	20.435 (7) (b) Community aids and Medical Assistance payments. The
6	amounts in the schedule for human services under s. 46.40, to fund services provided
7	by resource centers under s. 46.283 (5), for services under the family care benefit
8	under s. 46.284 (5), for reimbursement to counties having a population of less than
9	500,000 for the cost of court attached intake services under s. 48.06 (4), for shelter
10	care under ss. 48.58 and 938.22, for foster care and treatment foster care under s.
11	49.19 (10), for Medical Assistance payment adjustments under s. 49.45 (52), for
12	Medical Assistance payments under s. 49.45 (53) , and for payments under SECTION
13	25 (3). Social services disbursements under s. 46.03 (20) (b) may be made from this
14	appropriation. The amount determined under s. 139.27 (2) shall be credited to this
15	<u>appropriation.</u> Refunds received relating to payments made under s. $46.03(20)$ (b)
16	for the provision of services for which moneys are appropriated under this paragraph
17	shall be returned to this appropriation. Notwithstanding ss. 20.001 (3) (a) and
18	20.002 (1), the department of health and family services may transfer funds between
19	fiscal years under this paragraph. The department shall deposit into this
20	appropriation funds it recovers under ss. 46.495 (2) (b) and 51.423 (15) from prior
21	year audit adjustments including those resulting from audits of services under s.
22	46.26, 1993 stats., or s. 46.27. Except for amounts authorized to be carried forward
23	under s. 46.45, all funds recovered under ss. 46.495 (2) (b) and 51.423 (15) and all
24	funds allocated under s. 46.40 and not spent or encumbered by December 31 of each

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year shall lapse to the general fund on the succeeding January 1 unless carried
 forward to the next calendar year by the joint committee on finance.

3 SECTION 3. 20.435 (7) (b) of the statutes, as affected by 2003 Wisconsin Act 318,
4 section 6, and 2005 Wisconsin Act (this act), is repealed and recreated to read:

5 20.435 (7) (b) Community aids. The amounts in the schedule for human 6 services under s. 46.40, to fund services provided by resource centers under s. 46.283 7 (5), for services under the family care benefit under s. 46.284 (5), for reimbursement 8 to counties having a population of less than 500,000 for the cost of court attached 9 intake services under s. 48.06 (4), for shelter care under ss. 48.58 and 938.22, and for 10 foster care and treatment foster care under s. 49.19 (10). Social services 11 disbursements under s. 46.03 (20) (b) may be made from this appropriation. The 12amount determined under s. 139.27 (2) shall be credited to this appropriation. 13 Refunds received relating to payments made under s. 46.03 (20) (b) for the provision 14of services for which moneys are appropriated under this paragraph shall be 15returned to this appropriation. Notwithstanding ss. 20.001 (3) (a) and 20.002 (1), the 16 department of health and family services may transfer funds between fiscal years 17under this paragraph. The department shall deposit into this appropriation funds 18 it recovers under ss. 46.495 (2) (b) and 51.423 (15) from prior year audit adjustments including those resulting from audits of services under s. 46.26, 1993 stats., or s. 19 20 46.27. Except for amounts authorized to be carried forward under s. 46.45, all funds 21recovered under ss. 46.495 (2) (b) and 51.423 (15) and all funds allocated under s. 22 46.40 and not spent or encumbered by December 31 of each year shall lapse to the 23general fund on the succeeding January 1 unless carried forward to the next calendar 24year by the joint committee on finance.

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SECTION 4. 139.02 (1) of the statutes is amended to read:

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1	139.02 (1) TAX IMPOSED; RATE; LIMITATION. An occupational tax is imposed upon
2	the removal for consumption or sale or selling of fermented malt beverages at the
3	rate of $\$2$ $\$3$ per barrel of 31 gallons and at a proportionate rate for any other quantity
4	or fractional parts thereof. Not more than one occupational tax shall be required to
5	be paid on any one container of fermented malt beverages.
6	SECTION 5. 139.27 of the statutes is created to read:
7	139.27 Revenue distribution. (1) In each fiscal year, beginning in fiscal year
8	2005–06, an amount of the taxes imposed under s. 139.02 equal to 25 cents per barrel
9	of 31 gallons shall credited to the appropriation account under s. 20.435 (6) (gb).
10	(2) In each fiscal year, beginning in fiscal year 2005–06, an amount of the taxes
11	imposed under s. 139.02 equal to 75 cents per barrel of 31 gallons shall credited to
12	the appropriation account under s. 20.435 (7) (b).
13	SECTION 6. Appropriation changes.
14	(1) Community aids; alcohol treatment. In the schedule under section 20.005
15	(3) of the statutes for the appropriation to the department of health and family
16	services under section 20.435 (7) (b) of the statutes, as affected by the acts of 2005,
17	the dollar amount is increased by \$3,525,000 for fiscal year 2005–06 and the dollar
18	amount is increased by \$3,525,000 for fiscal year 2006–07 for alcohol abuse services

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19 under sections 46.40 and 51.423 of the statutes.

SECTION 7. Effective dates. This act takes effect on July 1, 2005, or on the day
after publication of the 2005–07 biennial budget act, whichever is later, except as
follows:

(1) The repeal and recreation of section 20.435 (7) (b) of the statutes takes effect
on January 1, 2006.

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