

STATE OF WISCONSIN
REPORT OF THE JOINT SURVEY COMMITTEE ON TAX EXEMPTIONS

2001 ASSEMBLY BILL 439

[Introduced by Representatives M. Lehman, Huebsch, Wood, Vrakas, Albers, Powers, Plale, Ainsworth, Gronemus, Sykora, Musser, Plouff, Hahn, Miller and Grothman; cosponsored by Senators M. Meyer, Zien, Wirch and Huelsman.]

General Nature of Proposal

The bill makes a number of modifications in the laws relating to the income, sales, and use tax administration. However, the bill does not modify existing laws or create new laws relating to the exemption of property or persons from any state or local taxes.

Legality Involved

There are no questions of legality involved.

Fiscal Effect Upon the State and Its Subdivisions

Not applicable.

Public Policy Involved

Because the bill does not affect a tax exemption, the committee offers no opinion on the bill with respect to whether it is desirable as a matter of public policy.