

Michael (Mickey)
Lehman

State Representative
99th Assembly District

Committee Chair: Ways and Means

Memorandum

To: Members, Assembly Ways and Means Committee

From: Rep. Mickey Lehman

Date: Monday, March 24, 2003

Re: CR 02-128

This memo is to notify the members that Clearinghouse Rule 02-128 has been referred to the Ways and Means Committee. CR 02-128 relates to sales and use tax definitions, direct pay, exemption certificates and aircraft. The Committee has until Monday, April 21st to review this rule.

If you would like a copy of the rule, please contact Vicky in my office at 267-2367.

DATE: March 21, 2003

TO: Vicki Halvorsen

Committee on Ways and Means

FROM: Patrick E. Fuller, Assembly Chief Clerk

RE: Clearinghouse Rules Referral

The following Clearinghouse Rule has been referred to your committee.

CLEARINGHOUSE RULE 02-128

AN ORDER to renumber Tax 11.001 (2), (3) (d) and (6) (intro.), (a) and (b); to renumber and amend Tax 11.001 (intro.), (1), (3) (intro.) and (a) to (c), (4) and (5) and 11.84 (2) (c); to amend Tax 11.13 (1) (a), (3) (b) and (5) (b) 3., 11.14 (6) (a) 2. and (13) (a) (intro.) and (b) and 11.84 (1) (b) 1. and 2. and (c) and (4) (a) and (c); and to create Tax 11.001 (1) (title) and (2) (title) and (intro.) and 11.84 (2) (c) 1. to 4., relating to sales and use tax definitions, direct pay, exemption certificates and aircraft.

Submitted by **Department of Revenue.**

Report received from Agency on **March 14, 2003.**

To committee on **Ways and Means.**

Referred on **Friday, March 21, 2003.**

Last day for action - **Monday, April 21, 2003.**

Under section 227.19 (4) of the Wisconsin Statutes, your committee has 30 days to take action or get an extension. The day **after** the official referral date is day one of your review period. Therefore, the 30th day should fall four weeks and two days after the referral date. For example, for Clearinghouse Rules referred on a Monday, a Wednesday would be your 30th day. For Clearinghouse Rules referred on a Tuesday, a Thursday would be your 30th day. For Clearinghouse Rules referred on a Wednesday, a Friday would be your 30th day. For Clearinghouse Rules referred on a Thursday or Friday, your 30th day would fall on a weekend. Therefore, your time would expire on the next working day (Monday) as provided for in s. 990.001 of the Wisconsin Statutes. Also, if the 30th day falls on a legal holiday, time would expire on the next working day.

Section 227.19 **requires** you to notify each member of your committee that you have received this Clearinghouse Rule. Although some committee chairs choose to do so, you are not required by law or rule to send a copy of the text of the rule to each member at this time. Instead, your notice could state that members should contact you if they wish to receive a hard copy of the rule. Another option would be to email the rule to members. **(Please note that the text of Rules beginning with the prefix "01" is available online in the Clearinghouse Rules infobase in FOLIO.)** Please put a copy of your official notification memo in the rule jacket.

Three copies of the Clearinghouse Rule and its accompanying documents are contained in the jacket. If you wish to have your Legislative Council attorney review the Clearinghouse Rule, send him/her a copy. I only need one copy remaining in the jacket when you report it out of committee at the end of the review period.

The identical process is happening simultaneously in the Senate. Keep track of their action on the rule.

For assistance with the Clearinghouse Rule process, please consult Ken Stigler (6-2406) or your Legislative Council attorney. If you wish to learn more on this subject, read section 227.19 of the Wisconsin Statutes or part 2 of the *Administrative Rules Procedures Manual* written by the Revisor of Statutes Bureau and the Wisconsin Legislative Council staff.



State of Wisconsin • DEPARTMENT OF REVENUE

2135 RIMROCK ROAD • P.O. BOX 8933 • MADISON, WISCONSIN 53708-8933 • 608-266-6466 • FAX (608) 266-5718 • <http://www.dor.state.wi.us>

Jim Doyle
Governor

Michael L. Morgan
Secretary of Revenue

March 14, 2003

Honorable Alan Lasee
President State Senate
Room 219 South State Capitol
PO Box 7882
Madison WI 53707-7882

Honorable John Gard
Speaker State Assembly
Room 211 West State Capitol
PO Box 8952
Madison WI 53708-8952

Re: Clearinghouse Rule 02-128

Dear Senator Lasee and Representative Gard:

This is to notify you, in accordance with s. 227.19(2), Stats., that the proposed rule order relating to sales and use tax definitions, direct pay, exemption certificates and aircraft is in final draft form. The proposed rule order was published in the **Wisconsin Administrative Register** in mid-January 2003. A public hearing was not required under the exception provided in s. 227.16(2)(e), Stats.

Copies of the proposed rule order and Report required under s. 227.19(2) and (3), Stats., are enclosed. A brief summary of the proposed rule order follows:

Summary of Proposed Rule Order

Statutory authority: s. 227.11(2)(a), Stats.

Statutes interpreted: subchs. III and V of ch. 77, Stats.

SECTION 1. Tax 11.001(intro.), (1), (2) and (3)(intro.) are renumbered Tax 11.001(1) and (2)(a) to (c), subs. (3)(a) to (3)(d) are renumbered sub. (3)(a)1. to 4., and subs. (4) to (6) are renumbered subs. (2)(d) to (f), to conform the numbering to Legislative Council Rules Clearinghouse ("Clearinghouse") standards. As renumbered:

- Subsection (1) is revised, to place the introductory clause for definitions in a separate subsection.
- Subsection (2)(a) is revised, to remove substantive provisions from the definition of "consumers."
- Subsection (2)(c) is revised, to reference the definition of "retailer" to the statutory definition and to remove a substantive provision.

- Subsections (3)(a)1., 2. and 3. are revised, to reflect correct punctuation, per Clearinghouse standards and to move substantive provisions in the definition of "retailer" to a separate subsection.

- Subsection (2)(d) is revised, to include the football stadium tax in the definition of "stadium tax," allowed pursuant to 1999 Wis. Act 167, effective May 27, 2000.

- Subsection (2)(e) is revised, to reflect that the definition of "tax" includes county and stadium sales and use taxes.

SECTION 2. Tax 11.001(1)(title), (2)(title) and (3)(title) are created, to conform format to Clearinghouse standards.

Tax 11.001(2)(intro.) is created, to provide an introductory clause for the definitions in pars. (a) to (f) as renumbered.

Tax 11.001(3)(a)(intro.) is created, to provide an introductory clause for requirements with which retailers must comply.

Tax 11.001(3)(b) is created, to move a substantive provision in the definition of "consumers" to a separate subsection.

SECTION 3. Tax 11.13(1)(a) is revised, to remove a substantive provision from the definition of "continuous." The removed provision is covered in sub. (5)(b)1.

Tax 11.13(3)(b) is revised, to eliminate a reference to a fee requirement that is no longer applicable, and to add the name of the direct pay permit application form. The note at the end of par. (b) is revised, to include the department's Internet address.

Tax 11.13(5)(a)2.(intro.) is revised, to provide that Form S-211 may be used as the written document in that subdivision.

Tax 11.13(5)(b)3. and the example following are revised, to eliminate references to obsolete exemption certificates.

An obsolete note at the end of Tax 11.13(3)(a) is removed, and examples and notes following subs. (3)(c), (4)(b) and (5)(b)3. are updated.

SECTION 4. Tax 11.14(6)(a)2. is revised, to reflect that a purchaser is subject to a sales tax rather than a use tax when it gives an exemption certificate claiming resale.

Tax 11.14(13)(a)(intro.) is revised, to update a reference to a subsection in s. Tax 11.001.

Honorable Alan Lasee
Honorable John Gard
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Tax 11.14(13)(b) is revised, to correct a typographical error.

SECTION 5. Tax 11.84(1)(b)1. and 2. are revised, to update punctuation, per Clearinghouse standards.

Tax 11.84(1)(c) is revised, to update the name of the division in the Department of Transportation where aircraft are registered.

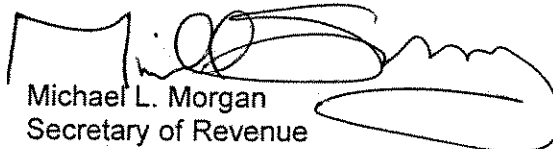
SECTIONS 6 AND 7. Tax 11.84(2)(c) is renumbered Tax 11.84(2)(c)(intro.) and revised, and pars. (c)1. to 3. are created, to provide an introductory clause and to set forth the taxable items in separate subdivisions.

Tax 11.84(2)(c)4. is created, to reflect the taxability of towing 1) banners that are not provided by the person towing them, 2) hang glider pilots, per the department's Private Letter Ruling, # W0124006 dated March 22, 2001, and 3) gliders.

SECTION 8. Tax 11.84(4)(a) is revised, to reflect the taxability of towing hang glider pilots as discussed above.

Tax 11.84(4)(c) is revised, to clarify a provision regarding the taxability of advertising banners towed by aircraft.

Sincerely,


Michael L. Morgan
Secretary of Revenue

MLM:MPW:cil
e:rules11001 Committees - President Speaker

Enclosure

cc: Assistant Revisor

DEPARTMENT OF REVENUE
CLEARINGHOUSE RULE NUMBER 02-128
SECTION 227.19(2) AND (3), STATS., REPORT

Need for Proposed Rule

The rule is necessary to:

- Reflect that the definition of "tax" includes county and stadium sales and use taxes.
- Include the football stadium tax in the definition of "stadium tax," pursuant to 1999 Wis. Act 167, effective May 27, 2000.
- Reference the definition of "retailer" to the statutory definition.
- Remove substantive provisions from definitions and place them in separate subsections.
- Eliminate references to obsolete exemption certificates and reflect the incorporation of resale certificates as part of exemption certificates.
- Reflect that a purchaser is subject to a sales tax rather than a use tax when it gives an exemption certificate claiming resale.
- Indicate the name of the direct pay permit application form, and eliminate the reference to a fee requirement that is obsolete.
- Update the name of the division in the Department of Transportation where aircraft are registered.
- Reflect the department's Private Letter Ruling, #W0124006 dated March 22, 2001, relating to the towing of hang glider pilots.
- Clarify a provision regarding advertising banners towed by aircraft.
- Update examples, and update notes to list the department's Internet web site, and the current location and mailing address.
- Correct a typographical error and a cross reference to another paragraph.
- Reflect correct numbering system, punctuation, grammar, format, and terminology, per Legislative Council Rules Clearinghouse standards.

Public Hearing

A public hearing was not required, pursuant to s. 227.16(2)(e), Stats.

Legislative Council Staff Recommendations

All recommendations made by the Legislative Council staff have been incorporated into the proposed order.

Regulatory Flexibility Analysis

The proposed rule order does not have a significant economic impact on a substantial number of small businesses.

**PROPOSED ORDER OF THE DEPARTMENT OF REVENUE
RENUMBERING, RENUMBERING AND AMENDING, AMENDING AND CREATING RULES**

The Wisconsin Department of Revenue proposes an order to: **renumber** Tax 11.001(2), (3)(d) and (6)(intro.), (a) and (b); **renumber and amend** Tax 11.001(intro.), (1), (3)(intro.) and (a) to (c), (4) and (5) and Tax 11.84(2)(c); **amend** Tax 11.13(1)(a), (3)(b) and (5)(a)2.(intro.) and (b)3., Tax 11.14(6)(a)2. and (13)(a)(intro.) and (b) and Tax 11.84(1)(b)1. and 2. and (c) and (4)(a) and (c); and **create** Tax 11.001(1)(title), (2)(title) and (intro.) and (3)(title), (a)(intro.) and (b) and Tax 11.84(2)(c)1. to 4.; **relating to** sales and use tax definitions, direct pay, exemption certificates and aircraft.

Analysis by the Department of Revenue

Statutory authority: s. 227.11(2)(a), Stats.

Statutes interpreted: subchs. III and V of ch. 77, Stats.

SECTION 1. Tax 11.001(intro.), (1), (2) and (3)(intro.) are renumbered Tax 11.001(1) and (2)(a) to (c), subs. (3)(a) to (3)(d) are renumbered sub. (3)(a)1. to 4., and subs. (4) to (6) are renumbered subs. (2)(d) to (f), to conform the numbering to Legislative Council Rules Clearinghouse ("Clearinghouse") standards. As renumbered:

- Subsection (1) is revised, to place the introductory clause for definitions in a separate subsection.
- Subsection (2)(a) is revised, to remove substantive provisions from the definition of "consumers."
- Subsection (2)(c) is revised, to reference the definition of "retailer" to the statutory definition and to remove a substantive provision.
- Subsections (3)(a)1., 2. and 3. are revised, to reflect correct punctuation, per Clearinghouse standards and to move substantive provisions in the definition of "retailer" to a separate subsection.
- Subsection (2)(d) is revised, to include the football stadium tax in the definition of "stadium tax," allowed pursuant to 1999 Wis. Act 167, effective May 27, 2000.
- Subsection (2)(e) is revised, to reflect that the definition of "tax" includes county and stadium sales and use taxes.

SECTION 2. Tax 11.001(1)(title), (2)(title) and (3)(title) are created, to conform format to Clearinghouse standards.

Tax 11.001(2)(intro.) is created, to provide an introductory clause for the definitions in pars. (a) to (f) as renumbered.

Tax 11.001(3)(a)(intro.) is created, to provide an introductory clause for requirements with which retailers must comply.

Tax 11.001(3)(b) is created, to move a substantive provision in the definition of "consumers" to a separate subsection.

SECTION 3. Tax 11.13(1)(a) is revised, to remove a substantive provision from the definition of "continuous." The removed provision is covered in sub. (5)(b)1.

Tax 11.13(3)(b) is revised, to eliminate a reference to a fee requirement that is no longer applicable, and to add the name of the direct pay permit application form. The note at the end of par. (b) is revised, to include the department's Internet address.

Tax 11.13(5)(a)2.(intro.) is revised, to provide that Form S-211 may be used as the written document in that subdivision.

Tax 11.13(5)(b)3. and the example following are revised, to eliminate references to obsolete exemption certificates.

An obsolete note at the end of Tax 11.13(3)(a) is removed, and examples and notes following subs. (3)(c), (4)(b) and (5)(b)3. are updated.

SECTION 4. Tax 11.14(6)(a)2. is revised, to reflect that a purchaser is subject to a sales tax rather than a use tax when it gives an exemption certificate claiming resale.

Tax 11.14(13)(a)(intro.) is revised, to update a reference to a subsection in s. Tax 11.001.

Tax 11.14(13)(b) is revised, to correct a typographical error.

SECTION 5. Tax 11.84(1)(b)1. and 2. are revised, to update punctuation, per Clearinghouse standards.

Tax 11.84(1)(c) is revised, to update the name of the division in the Department of Transportation where aircraft are registered.

SECTIONS 6 AND 7. Tax 11.84(2)(c) is renumbered Tax 11.84(2)(c)(intro.) and revised, and pars. (c)1. to 3. are created, to provide an introductory clause and to set forth the taxable items in separate subdivisions.

Tax 11.84(2)(c)4. is created, to reflect the taxability of towing 1) banners that are not provided by the person towing them, 2) hang glider pilots, per the department's Private Letter Ruling, # W0124006 dated March 22, 2001, and 3) gliders.

SECTION 8. Tax 11.84(4)(a) is revised, to reflect the taxability of towing hang glider pilots as discussed above.

Tax 11.84(4)(c) is revised, to clarify a provision regarding the taxability of advertising banners towed by aircraft.

SECTION 1. Tax 11.001(intro.), (1), (2), (3)(intro.) and (a) to (d), (4), (5) and (6)(intro.), (a) and (b) are renumbered Tax 11.001(1), (2)(a), (b) and (c), (3)(a)1. to 4. and (2)(d), (e) and (f)(intro.), 1. and 2. As renumbered Tax 11.001(1), (2)(a) and (c), (3)(a)1. to 3. and (2)(d) and (e) are amended to read:

Tax 11.001(1) Chapter Tax 11 is applicable to the state sales and use taxes imposed under subch. III of ch. 77, Stats., and is also applicable to the county and stadium sales and use taxes authorized under subch. V of ch. 77, Stats. ~~In this chapter, unless otherwise specified:~~

(2)(a) "Consumers" ~~are~~ means persons who purchase and use tangible personal property, ~~and sales to consumers are retail sales to which either the sales or use tax applies. Resale certificates should not be accepted from consumers.~~

(c) "Retailer" ~~means a person who sells taxable tangible personal property or a taxable service and who shall comply with all requirements imposed upon retailers, including:~~ has the meaning in s. 77.51(13), Stats.

(3)(a)1. Obtaining a seller's permit for each place of business in this state;

2. Filing tax returns and paying tax;

3. Collecting use tax when applicable and remitting the tax with returns; ~~and.~~

(2)(d) "Stadium tax" ~~means the local professional baseball park district sales or use tax or the local professional football stadium district sales or use tax authorized under subch. V of ch. 77, Stats.~~

(e) "Tax" means the Wisconsin sales or use tax in effect under ss. 77.52(1) and (2) and 77.53(1), Stats. "Tax" includes the taxes imposed under s. 77.71, Stats.

SECTION 2. Tax 11.001(1)(title), (2)(title) and (intro.) and (3)(title), (a)(intro.) and (b) are created to read:

Tax 11.001(1)(title) APPLICABILITY.

(2)(title) DEFINITIONS.

(intro.) In this chapter, unless otherwise specified:

(3)(title) RETAILERS AND RETAIL SALES.

(a)(intro.) Retailers shall comply with all requirements imposed upon them, including all of the following:

(b) Sales to consumers are retail sales to which either the sales tax or the use tax applies.

SECTION 3. Tax 11.13(1)(a), (3)(b) and (5)(a)2.(intro.) and (b)3. are amended to read:

Tax 11.13(1)(a) "Continuous" use of a direct pay permit means that the purchase without tax applies to the purchase being made from the retailer and subsequent purchases from that retailer and is considered a part of each order given to the retailer. ~~The continuous use of the direct pay permit remains in force until the continuous use is voided by the direct pay permit holder.~~

(3)(b) Persons who wish to obtain a direct pay permit shall apply to the department using ~~the form prescribed by the department. A \$5 fee is required upon application.~~ form S-101, "Application for Direct Pay Permit."

Note to Revisor: 1) Remove the note at the end of Tax 11.13(3)(a).

2) Replace the note at the end of Tax 11.13(3)(b) with the following:

Note: Form S-101 is available by writing to Wisconsin Department of Revenue, Mail Stop 5-77, PO Box 8902, Madison WI 53708-8902; calling (608) 266-2776; or downloading it from the department's web site, www.dor.state.wi.us.

3) In the example at the end of Tax 11.13(3)(c), replace the year "1995" with "2002" twice.

4) Replace the note at the end of Tax 11.13(4)(b) with the following:

Note: The permit to be cancelled and letter should be mailed to Wisconsin Department of Revenue, Mail Stop 5-77, PO Box 8902, Madison WI 53708-8902.

(5)(a)2.(intro.) A form S-211, "Wisconsin Sales and Use Tax Exemption Certificate," or other written document containing, either of which contains all of the following:

(b)3. While the use of a direct pay permit is continuous, all purchases from a retailer, except those in sub. (6)(a) and (b), shall be made using the direct pay permit even though a

~~resale certificate, manufacturer's exemption certificate, certificate of exemption or other exemption~~ an exemption certificate requiring different documentation may apply.

Note to Revisor: Replace the example at the end of Tax 11.13(5)(b)3. with the following:

Example: On July 1, 2002, Company A begins using its direct pay permit when purchasing tangible personal property from Company B. Company A provides a written statement to Company B that the use of its direct pay permit will be continuous. All purchases of tangible personal property or taxable services, except those described in sub. (6) (a) and (b), by Company A from Company B on or after July 1, 2002, while continuous use is in effect, must be made without paying sales or use tax to the retailer using the direct pay permit. While continuous use of a direct pay permit is in effect, no other exemption certificate may be used.

SECTION 4. Tax 11.14(6)(a)2. and (13)(a)(intro.) and (b) are amended to read:

Tax 11.14(6)(a)2. If a purchaser gives an exemption certificate claiming resale for property acquired and then makes any storage or use of the property other than retention, demonstration or display while holding it for sale in the regular course of business, the storage or use is taxable as of the time the property is first stored or used. The use sales tax shall be reported and paid by the purchaser with the tax return for the period in which the property is first so stored or used.

(13)(a)(intro.) The certificate for a construction contract entered into before the effective date of a county tax, or a stadium tax as defined in s. Tax ~~44.001(4)~~ 11.001(2)(d), form S-207CT-1, is used by contractors to purchase building materials without the county or stadium tax. The certificate shall be used by a contractor only if the following 3 conditions are met:

(b) The certificate shall give the descriptive name of the contract, job site, county or stadium tax effective date, date of prime contract and bid, date contract was signed, seller's name, date of performance of the contract and contractor's name and address and shall be ~~singed~~ signed by the contractor.

SECTION 5. Tax 11.84(1)(b)1. and 2. and (c) are amended to read:

Tax 11.84(1)(b)1. The transfer is to the spouse, parent, stepparent, father-in-law, mother-in-law, child, stepchild, son-in-law or daughter-in-law of the transferor;

2. The aircraft was previously registered in Wisconsin in the transferor's name; ~~and~~

(c) Section 77.61(1)(a), Stats., provides that no aircraft may be registered in Wisconsin unless the registrant presents proof that the sales tax has been paid or a valid exemption was claimed. If the aircraft is purchased from a person other than a Wisconsin aircraft dealer, the purchaser shall pay the tax at the time the aircraft is registered with the Wisconsin department of transportation, division of aeronautics motor vehicles. The tax applies to aircraft registered or customarily hangared or both in Wisconsin, even though the aircraft also may be used out-of-state.

SECTION 6. Tax 11.84(2)(c) is renumbered Tax 11.84(2)(c)(intro.) and amended to read:

Tax 11.84(2)(c)(intro.) *Other taxable receipts*. The gross receipts from charges for aerial photographs and maps, and from charges for sightseeing flights and for carrying a skydiver are taxable. the following are taxable:

SECTION 7. Tax 11.84(2)(c)1. to 4. are created to read:

Tax 11.84(2)(c)1. Aerial photographs and maps.

2. Sightseeing flights.

3. Carrying a skydiver.

4. Towing a banner that is not provided by the person towing it, towing a hang glider pilot or towing a glider.

SECTION 8. Tax 11.84(4)(a) and (c) are amended to read:

Tax 11.84(4)(a) ~~Transporting~~ Except as provided in sub. (2)(c), transporting customers or property for hire when the customer only designates the time of departure and destination while the owner retains control over the aircraft in all other respects.

(c) Advertising promotions such as ~~sky-writing~~ skywriting and banner towing if the person towing the banner also provides it, except when the aircraft is leased to a person who provides a pilot.

Note to Revisor: Replace the note at the end of Tax 11.96(2)(b) with the following (there are no changes to the text of Tax 11.96):

Note: An ordinance to adopt or repeal a county sales and use tax or a premier resort area tax should be mailed to Wisconsin Department of Revenue, Office of the Secretary, Mail Stop 624A, PO Box 8933, Madison WI 53708-8933 or delivered to 2135 Rimrock Road, Madison, Wisconsin.

The rules contained in this order shall take effect on the first day of the month following publication in the Wisconsin administrative register as provided in s. 227.22(2)(intro.), Stats.

Initial Regulatory Flexibility Analysis

This proposed rule order does not have a significant economic impact on a substantial number of small businesses.

DEPARTMENT OF REVENUE

Dated: 12/18/02

By: Richard G. Chandler
Richard G. Chandler
Secretary of Revenue

E:Rules/11001 Proposed Order

FISCAL ESTIMATE FORM

2001 Session

- ORIGINAL UPDATED
- CORRECTED SUPPLEMENTAL

LRB # 01-
INTRODUCTION #
Admin. Rule # Ch. Tax 11 (various sections)

Subject

Sales and Use Tax Definitions, Direct Pay, Exemption Certificates and Aircraft

Fiscal Effect

State: No State Fiscal Effect
 Check columns below only if bill makes a direct appropriation or affects a sum sufficient appropriation

Increase Costs - May be Possible to Absorb
 Within Agency's Budget Yes No

- Increase Existing Appropriation
- Increase Existing Revenues
- Decrease Existing Appropriation
- Decrease Existing Revenues
- Create New Appropriation

Decrease Costs

Local: No Local Government Costs

1. Increase Costs
 Permissive Mandatory
2. Decrease Costs
 Permissive Mandatory

3. Increase Revenues
 Permissive Mandatory
4. Decrease Revenues
 Permissive Mandatory

5. Types of Local Governmental Units Affected:
- Towns Villages Cities
 - Counties Others _____
 - School Districts WTCS Districts

Fund Sources Affected

- GPR FED PRO PRS SEG SEG-S

Affected Ch. 20 Appropriations

Assumptions Used in Arriving at Fiscal Estimate:

The proposed amendments update existing rules to:

- conform to Legislative Council standards regarding numbering, formatting and punctuation,
- update or replace obsolete notes and examples,
- reference "retailer" to the statutory definition of that term,
- eliminate a redundant provision regarding direct pay permits,
- eliminate a reference to a fee that is no longer applicable to direct pay permits,
- include the football stadium sales and use tax in the definition of "stadium tax",
- include county and stadium sales and use taxes in the definition of "tax",
- replace the term "resale certificate" with "exemption certificate claiming resale",
- update a reference to the Department of Transportation division where aircraft are registered, and
- clarify the taxability of towing banners, gliders and hang gliders by aircraft.

These provisions reflect current law and administration and do not have a fiscal effect.

Long-Range Fiscal Implications:

Agency/Prepared by: (Name & Phone No.)	Authorized Signature/Telephone No.	Date
Wisconsin Department of Revenue Blair P. Kruger, (608) 266-1310	Thomas D. Ourada <i>Thomas D. Ourada</i> (608) 266-6466	10-8-02