



(FORM UPDATED: 08/11/2010)

WISCONSIN STATE LEGISLATURE ... PUBLIC HEARING - COMMITTEE RECORDS

2009-10

(session year)

Senate

(Assembly, Senate or Joint)

Committee on ... Health, Health Insurance, Privacy, Property Tax Relief, and Revenue (SC-HHIPTRR)

COMMITTEE NOTICES ...

- Committee Reports ... **CR**
- Executive Sessions ... **ES**
- Public Hearings ... **PH**

INFORMATION COLLECTED BY COMMITTEE FOR AND AGAINST PROPOSAL

- Appointments ... **Appt** (w/Record of Comm. Proceedings)
- Clearinghouse Rules ... **CRule** (w/Record of Comm. Proceedings)
- Hearing Records ... bills and resolutions (w/Record of Comm. Proceedings)
(**ab** = Assembly Bill) (**ar** = Assembly Resolution) (**ajr** = Assembly Joint Resolution)
(**sb** = Senate Bill) (**sr** = Senate Resolution) (**sjr** = Senate Joint Resolution)
- Miscellaneous ... **Misc**

Senate

Record of Committee Proceedings

Committee on Health, Health Insurance, Privacy, Property Tax Relief, and Revenue

Senate Bill 452

Relating to: a sales and use tax exemption for food sold by child welfare facilities.

By Senators Kreitlow, Taylor, Wirch, Lassa, Olsen, Lehman and Grothman; cosponsored by Representatives Dexter, Sinicki, Pope-Roberts, Berceau, Suder, Clark, A. Ott, Ziegelbauer and Ripp.

February 17, 2010 Referred to Committee on Health, Health Insurance, Privacy, Property Tax Relief, and Revenue.

February 24, 2010 **PUBLIC HEARING HELD**

Present: (7) Senators Erpenbach, Carpenter, Robson, Lassa, Lazich, Kanavas and Darling.

Absent: (0) None.

Appearances For

- Pat Kreitlow — Sen.
- Linda Hall — WI Assn. of Family and Children's Agencies

Appearances Against

- None.

Appearances for Information Only

- None.

Registrations For

- Liz Buchen — Lutheran Social Services of WI
- Sherrie Gates-Hendrix — WI Dept. of Revenue

Registrations Against

- None.

Registrations for Information Only

- None.

March 3, 2010

EXECUTIVE SESSION HELD

Present: (7) Senators Erpenbach, Carpenter, Robson, Lassa,
Lazich, Kanavas and Darling.

Absent: (0) None.

Moved by Senator Carpenter, seconded by Senator Robson that
Senate Amendment 1 be recommended for adoption.

Ayes: (7) Senators Erpenbach, Carpenter, Robson,
Lassa, Lazich, Kanavas and Darling.

Noes: (0) None.

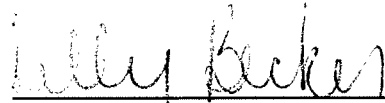
ADOPTION OF SENATE AMENDMENT 1 RECOMMENDED,
Ayes 7, Noes 0

Moved by Senator Carpenter, seconded by Senator Lassa that
Senate Bill 452 be recommended for passage as amended.

Ayes: (7) Senators Erpenbach, Carpenter, Robson,
Lassa, Lazich, Kanavas and Darling.

Noes: (0) None.

PASSAGE AS AMENDED RECOMMENDED, Ayes 7, Noes 0



Kelly Becker
Committee Clerk

Vote Record
Committee on Health, Health Insurance, Privacy, Property
Tax Relief, and Revenue

Date: _____

Moved by: CWD

Seconded by: Lassa

452

as amend

AB _____

SB _____

Clearinghouse Rule _____

AJR _____

SJR _____

Appointment _____

AR _____

SR _____

Other _____

A/S Amdt _____

A/S Amdt _____ to A/S Amdt _____

A/S Sub Amdt _____

A/S Amdt _____ to A/S Sub Amdt _____

A/S Amdt _____ to A/S Amdt _____ to A/S Sub Amdt _____

Be recommended for:

- Passage Adoption Confirmation Concurrence Indefinite Postponement
 Introduction Rejection Tabling Nonconcurrence

Committee Member

	<u>Aye</u>	<u>No</u>	<u>Absent</u>	<u>Not Voting</u>
Senator Jon Erpenbach, Chair	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Senator Tim Carpenter	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Senator Judith Robson	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Senator Julie Lassa	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Senator Mary Lazich	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Senator Ted Kanavas	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Senator Alberta Darling	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Totals: _____ _____ _____ _____

Motion Carried

Motion Failed



DEPARTMENT OF REVENUE
Secretary Roger M. Ervin
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P.O. Box 8933
Madison, WI 53708-8933
Telephone: (608) 266-6466
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**DEPARTMENT OF CHILDREN
AND FAMILIES**
Secretary Reggie Bicha
201 East Washington Avenue
P.O. Box 8916
Madison, WI 53708-8916
Telephone: (608) 266-8684
FAX: (608) 261-6972

TO: Honorable Members of the Senate Committee Health, Health Insurance, Privacy,
Property Tax Relief, and Revenue

FROM: Secretary Reggie Bicha, Wisconsin Department of Children and Families
Secretary Roger Ervin, Wisconsin Department of Revenue

DATE: February 24, 2010

RE: Support for SB 452 – Sales Tax Exemption for Food Served by Child Welfare Facilities

We are writing to you today to offer our support for SB 452, a bill that would provide a sales and use tax exemption for food sold by child welfare facilities.

Current law provides a sales and use tax exemption for food sold by a variety of care facilities, including:

- hospitals
- nursing homes
- retirement homes
- community-based residential facilities
- sanitoriums
- day care centers

SB 452 would extend the exemption in current law to residential care centers for children and youth. These centers provide care for children that is similar to the care provided to adults at community-based residential facilities.

Child welfare facilities serve children that have been removed from their homes due to abuse or neglect or because they have mental health conditions requiring on-site treatment. The exemption provided by SB 452 would cover meals served to these children.

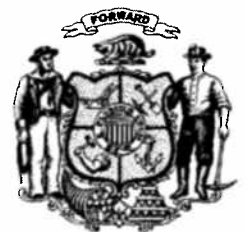
The Department of Revenue expects the fiscal effect of SB 452 to be minimal.

Please consider supporting this important piece of legislation.

Thank you.



WISCONSIN STATE LEGISLATURE





Wisconsin Association of
Family & Children's Agencies

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Linda A. Hall
Executive Director

TO: The Honorable Members of the Senate Committee on Health, Health Insurance,
Privacy, Property Tax Relief, and Revenue

FROM: Linda A. Hall, Executive Director

DATE: February 24, 2010

RE: Senate Bill 452 - Tax Exemption for Food Served by Child Welfare Facilities

The Wisconsin Association of Family and Children's Agencies (WAFCA) strongly supports Senate Bill 452, which would exempt residential treatment centers, group homes for children and treatment foster care homes from tax on meals served to the children in their care.

WAFCA represents more than forty private non-profit and for-profit agencies that provide mental health, education and social services to children and families in need. Our members' services include child welfare programs; family, group and individual counseling; chemical dependency treatment, crisis intervention, domestic violence programs; and outpatient mental health therapy, among others. The majority of our agencies' treatment with children and families is supported by the public through Community Aids, Medical Assistance and local tax dollars.

Children served by our member child welfare agencies are in our care because they have mental health conditions that require treatment or because they have been removed from their parents' homes due to child abuse or neglect. Their care is nearly always paid for by public dollars.

This bill would add children's residential treatment centers, group homes for children and treatment foster care agencies to the list of service providers, including day care centers and community-based residential facilities that are exempt from sales tax on the meals they serve. Residential treatment centers and group homes only serve food to the children in their care. The treatment for these children is a public service that should be exempt from taxation.

It is our understanding based upon communications from the Department of Revenue that the exclusion of child welfare agencies from this provision is an oversight. This issue came to our attention last year when the Department of Revenue informed one residential treatment center that they were required to pay this tax. We are not aware of any other agencies having paid the tax or being informed that they should pay the tax.

Because agencies have not paid these taxes in the past, there should be minimal to no fiscal impact from this bill. SB 452 would simply allow children's residential programs the same relief from tax on the meals they serve to the children in their care as is afforded to day care centers and nursing homes.

We urge you to support SB 452. If we can provide any additional information or answer any questions, please do not hesitate to contact us.

The Wisconsin Association of Family and Children's Agencies (WAFCA) is a membership organization representing non-profit and for-profit mental health, education and social services agencies across Wisconsin. WAFCA promotes effective accountable human services to enhance the quality of life for families and children, especially those in crisis.