



State of Wisconsin
1997 - 1998 LEGISLATURE

LRBa0508/1
KSH&JS:mfd:hmh

**ASSEMBLY AMENDMENT 1,
TO 1997 ASSEMBLY BILL 134**

May 27, 1997 - Offered by Representative HAHN.

1 At the locations indicated, amend the bill as follows:

2 **1.** Page 1, line 2: after "program" insert ", imposing a tax on certain sales of
3 corn and making an appropriation".

4 **2.** Page 2, line 16: delete "(dm)" and substitute "(gm)".

5 **3.** Page 3, line 20: delete lines 20 and 21.

6 **4.** Page 3, line 25: after that line insert:

7 "(d) The ethanol shall be manufactured from corn."

8 **5.** Page 4, line 4: delete lines 4 to 6 and substitute:

9 "(a) The department shall allocate an amount of money to each computation
10 period equal to the lesser of \$500,000 or the amount collected from the tax under
11 subch. X of ch. 77 during that calendar quarter."

12 **6.** Page 5, line 17: delete lines 17 to 22.

1 **7.** Page 5, line 23: delete “(dm)” and substitute “(gm)”.

2 **8.** Page 6, line 1: delete lines 1 to 6 and substitute:

3 “20.505 **(1)** (gm) *Ethanol production incentive program.* All moneys received
4 from the tax under subch. X of ch. 77 for the purpose of making incentive payments
5 under the ethanol production incentive program under s. 16.957.

6 **SECTION 4.** Chapter 77 (title) of the statutes is amended to read:

7 **CHAPTER 77**

8 **TAXATION OF FOREST CROPLANDS;**

9 **REAL ESTATE TRANSFER FEES;**

10 **SALES AND USE TAXES; COUNTY**

11 **AND SPECIAL DISTRICT SALES AND**

12 **USE TAXES; MANAGED FOREST LAND;**

13 **TEMPORARY RECYCLING SURCHARGE;**

14 **LOCAL FOOD AND BEVERAGE TAX;**

15 **LOCAL RENTAL CAR TAX; CORN TAX**

16 **SECTION 5.** Subchapter X of chapter 77 [precedes 77.995] of the statutes is
17 created to read:

18 **CHAPTER 77**

19 **SUBCHAPTER X**

20 **CORN TAX**

21 **77.995 Imposition.** There is imposed a tax at the rate of 0.5 cents per bushel
22 on every person who sells corn, for resale, for grain. The tax under this section is
23 imposed only on the first such sale in this state.

1 **77.9951 Administration.** (1) The buyer shall collect from the seller the tax
2 that is due under s. 77.995 and, on or before January 15, April 15, July 15 and
3 October 15, send to the department of revenue the taxes collected during the previous
4 3 months and a completed form that the department of revenue prescribes.

5 (2) Sections 77.59 (1) to (3m), (4) (a) and (5) to (10), 77.60 (1) to (7) and (9) to
6 (12), 77.61 (5), (8), (9) and (12) to (14) and 77.62 as they apply to the taxes under
7 subch. III apply to the tax under this subchapter.

8 **SECTION 6. Effective date.**

9 (1) This act takes effect on the first day of the 3rd month beginning after
10 publication.”.

11

(END)