



**ASSEMBLY AMENDMENT 109,
TO ASSEMBLY SUBSTITUTE AMENDMENT 1,
TO 2001 SENATE BILL 55**

June 29, 2001 - Offered by Representative SINICKI.

1 At the locations indicated, amend the substitute amendment as follows:

2 **1.** Page 843, line 5: after that line insert:

3 **“SECTION 2243d.** 77.51 (4) (b) 2m. of the statutes is created to read:

4 77.51 (4) (b) 2m. Any services that are a part of the sale of tangible personal
5 property, including any fee, service charge, labor charge, or other addition to the price
6 charged a customer by the retailer that represents or is in lieu of a tip or gratuity.

7 **SECTION 2243e.** 77.51 (4) (c) 2. of the statutes is amended to read:

8 77.51 (4) (c) 2. Any For taxes imposed under subch. V, any services that are a
9 part of the sale of tangible personal property, including any fee, service charge, labor
10 charge, or other addition to the price charged a customer by the retailer which
11 represents or is in lieu of a tip or gratuity.

12 **SECTION 2243m.** 77.51 (15) (b) 2m. of the statutes is created to read:

1 77.51 (15) (b) 2m. Any services that are a part of the sale of tangible personal
2 property, including any fee, service charge, labor charge, or other addition to the price
3 charged a customer by the retailer that represents or is in lieu of a tip or gratuity.

4 **SECTION 2243n.** 77.51 (15) (c) 1. of the statutes is amended to read:

5 77.51 (15) (c) 1. ~~Any~~ For taxes imposed under subch. V, any services that are
6 a part of the sale of tangible personal property, including any fee, service charge,
7 labor charge, or other addition to the price charged a customer by the retailer which
8 represents or is in lieu of a tip or gratuity.”.

9 **2.** Page 847, line 2: after that line insert:

10 **“SECTION 2245m.** 77.52 (5m) of the statutes is created to read:

11 77.52 (5m) A retailer shall list separately on a receipt for a service any fee,
12 service charge, labor charge, or other addition to the price of the service charged to
13 a customer by the retailer that represents or is in lieu of a tip or gratuity.”.

14 **3.** Page 1423, line 21: after that line insert:

15 “(3d) TIPS AND GRATUITIES. The treatment of sections 77.51 (4) (b) 2m. and (c)
16 2., (15) (b) 2m. and (c) 1., and 77.52 (5m) of the statutes takes effect on the first day
17 of the 2nd month beginning after publication.”.

18 (END)