



1997 ASSEMBLY BILL 663

December 18, 1997 - Introduced by Representatives OTTE, RYBA, BRANDEMUEHL, KELSO, LORGE, HAHN and F. LASEE, cosponsored by Senator DARLING. Referred to Committee on Ways and Means.

1 **AN ACT to create** 77.51 (1r) and 77.565 of the statutes; **relating to:** discontinuing
2 the requirement that purchasers pay to the department of revenue the use tax
3 on certain consumer goods purchased outside this state or by mail order.

Analysis by the Legislative Reference Bureau

Under current law, with certain exceptions, persons who use, consume or store in this state goods and services that are subject to the sales tax and who do not pay that tax are subject to the use tax. Under this bill, the purchaser is not liable for payment to the department of revenue of the use tax on certain consumer goods purchased by the purchaser while outside this state or by mail order.

For further information see the *state and local* fiscal estimate, which will be printed as an appendix to this bill.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

4 **SECTION 1.** 77.51 (1r) of the statutes is created to read:
5 77.51 (1r) "Consumer goods" means goods that are purchased or used solely for
6 personal, family or household purposes; except that "consumer goods" do not include
7 motor vehicles, aircraft, watercraft, snowmobiles, all-terrain vehicles, mobile

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1 homes, modular housing, materials used for building or construction or any other
2 good that is required to be registered or licensed in this state.

3 **SECTION 2.** 77.565 of the statutes is created to read:

4 **77.565 Liability for use tax precluded.** The purchaser is not liable for the
5 payment to the department of the use tax imposed on the storage, use or other
6 consumption of consumer goods purchased by the purchaser while outside this state
7 or by mail order, as defined in s. 134.83 (1) (d).

8 **SECTION 3. Effective date.**

9 (1) This act takes effect on the first day of the 2nd month beginning after
10 publication.

11 (END)