

1985 Assembly Bill 304

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1985 Wisconsin Act 149

AN ACT to amend 77.52 (2) (a) 1, 77.54 (6) (a), 77.54 (9a) (e), 77.54 (15), 77.54 (30) (a) 1 and (f) and 77.54 (32); and to create 77.54 (33) of the statutes, relating to technical and minor policy items in regard to the sales and use taxes.

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

SECTION 1. 77.52 (2) (a) 1 of the statutes is amended to read:

77.52 (2) (a) 1. The furnishing of rooms or lodging to transients by hotelkeepers, motel operators and other persons furnishing accommodations that are available to the public, irrespective of whether membership is required for use of the accommodations. As used in this paragraph, "transient" means any person residing for a continuous period of less than one month in a hotel, motel or other furnished accommodations available to the public. As used in this paragraph, "hotel" or "motel" means a building or group of buildings in which the public may obtain accommodations for a consideration, including, without limitation, such establishments as inns, motels, tourist homes, tourist houses or courts, lodging houses, rooming houses, summer camps, apartment hotels, resort lodges and cabins and any other building or group of buildings in which accommodations are available to the public, except accommodations, including mobile homes as defined in s. 66.058 (1) (e) ~~whether the mobile home is classified as real or as personal property~~ (d), rented for a continuous period of more than one month and accommodations furnished by any hospitals, sanatoriums, or nursing homes, or by corporations or associations organized and operated exclusively for religious, charitable or educational purposes provided that no part of the net earnings of such corporations and associations inures to the benefit of any private shareholder or individual;

SECTION 3. 77.54 (6) (a) of the statutes is amended to read:

77.54 (6) (a) Machines and specific processing equipment and repair parts or replacements thereof, exclusively and directly used by a manufacturer in manufacturing tangible personal property and safety attachments for those machines and equipment.

SECTION 4. 77.54 (9a) (e) of the statutes is amended to read:

77.54 (9a) (e) Any other unit of government in this state or any agency or instrumentality of ~~2~~ one or more units of government in this state.

SECTION 5. 77.54 (15) of the statutes is amended to read:

77.54 (15) The gross receipts from the sale of and the storage, use or other consumption of all newspapers, of periodicals sold by subscription and regularly issued at average intervals not exceeding 3 months ~~and either sold by subscription, of controlled circulation publications~~ sold to commercial publishers for distribution without charge or mainly without charge or regularly distributed by or on behalf of publishers without charge or mainly without charge to the recipient and of shoppers guides which distribute no less than 48 issues in a 12-month period. In this subsection, "shoppers guide" means a community publication delivered, or attempted to be delivered, to most of the households in its coverage area without a required subscription fee, which advertises a broad range of products and services offered by several types of businesses and individuals. In this subsection, "controlled circulation publication" means a publication that has at least 24 pages, is issued at regular intervals not exceeding 3 months, that devotes not more than 75% of its pages to advertising and that is not conducted as an auxiliary to, and essentially for the advancement of, the main business or calling of the person that owns and controls it.

SECTION 6. 77.54 (30) (a) 1 and (f) of the statutes are amended to read:

77.54 (30) (a) 1. Coal, fuel oil, propane, steam, peat, fuel cubes produced from solid waste and wood used for fuel sold for residential use.

(f) Sellers of coal, fuel oil, propane, steam, peat, fuel cubes produced from solid waste and wood used for fuel shall not be required to obtain an exemption certificate under s. 77.52 (13) from a purchaser if all the fuel sold is for residential use and the seller maintains adequate records to identify which sales are exempt.

SECTION 7. 77.54 (32) of the statutes is amended to read:

77.54 (32) The gross receipts from charges, including charges for a search, imposed by an authority, as defined in s. 19.32 (1), for ~~copying copies of~~ a public record that a person may examine and use under s. 16.61 (12) or for copies of a public record or confidential record under s. 19.35 (1).

SECTION 8. 77.54 (33) of the statutes is created to read:

77.54 (33) The gross receipts from the rental for a continuous period of one month or more of a mobile

home, as defined in s. 66.058 (1) (d), that is used as a residence.

SECTION 9. **Nonstatutory provisions; sales tax exemption for copies of records.** Any person, including an authority, as defined in section 19.32 (1) of the statutes, who, on the effective date of this SECTION, has a liability for sales taxes on charges for copying records under section 19.35 (1) of the statutes is absolved of that liability, but no refunds may be made of sales taxes paid before the effective date of this SECTION in respect to those charges.

SECTION 10. **Cross-reference changes.** In the sections of the statutes listed in Column A, the cross-references shown in Column B are changed to the cross-references shown in Column C:

(1) REVENUE.

(a) *Venue for sales tax cases.*

A	B	C
Statute Sections	Old Cross-References	New Cross-References
227.16 (1)(a)	182.70 (6) and 182.71 (5)(g)	77.59 (6)(b), 182.70 (6) and 182.71 (5)(g)

SECTION 11. **Effective dates.** (1) Except as provided in subsections (2) to (4), all sections of this act take effect on the day following publication.

(2) The treatment of section 77.54 (15) of the statutes takes effect on September 1, 1983.

(3) The treatment of section 77.54 (6) (a) and (9a) (e) of the statutes takes effect on the first day of the 2nd month beginning after publication.

(4) The treatment of sections 77.52 (2) (a) 1 and 77.54 (33) of the statutes takes effect on the first day of the 3rd month beginning after publication.

