

1987 Assembly Bill 742

Date of enactment: April 14, 1988  
Date of publication: April 21, 1988

## 1987 Wisconsin Act 268

AN ACT to amend 77.53 (17m) of the statutes, relating to the use tax exemption for nonresidents' boats berthed in boundary waters.

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

SECTION 1. 77.53 (17m) of the statutes is amended to read:

77.53 (17m) This section does not apply to a boat purchased in a state contiguous to this state by a person domiciled in that state if the boat is berthed in this state's boundary waters adjacent to the state of the domicile of the purchaser; and if the transaction was

an exempt occasional sale under the laws of the state in which the purchase was made, ~~if the boat is not located in this state more than 60 consecutive days, other than while it is in storage, and if this state is not the state of principal use.~~

SECTION 2. **Effective date.** This act takes effect on the first day of the 2nd month beginning after publication.

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