



## WISCONSIN LEGISLATIVE COUNCIL AMENDMENT MEMO

**2003 Assembly Bill 24**

**Assembly Amendment 1**

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**Assembly Bill 24** would repeal a state statute that imposes the liability for collecting the sales and use tax on manufacturers or wholesalers in certain instances where the state cannot legally require the seller of the item to collect and remit the sales tax to the state. The bill would first apply to tangible personal property that is delivered on the effective date of the enacted bill.

**Assembly Amendment 1** (LRBa0300/1) would change the initial applicability of the bill so that it would first apply to sales of tangible personal property on the first day of the second month beginning after publication of the bill as an act.

### **Legislative History**

Assembly Amendment 1 was recommended for adoption by the Assembly Committee on Ways and Means on April 2, 2003 by a vote of Ayes, 12, Noes, 0, and Absent or Not Voting, 2, and Assembly Bill 24 was recommended for passage, as amended, by a vote of Ayes, 12, Noes, 0, and Absent or Not Voting, 2.

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