



2003 ASSEMBLY BILL 24

February 5, 2003 - Introduced by Representatives ZIEGELBAUER, ALBERS, BIES, GROTHMAN, GUNDERSON, HAHN, HUBER, KESTELL, M. LEHMAN, OLSEN, OTT, POCAN, STASKUNAS, STONE, VRAKAS and W. WOOD, cosponsored by Senators A. LASEE, SCHULTZ, REYNOLDS and KANAVAS. Referred to Committee on Ways and Means.

1 **AN ACT** *to repeal* 77.51 (14) (d) of the statutes; **relating to:** the sale of tangible
2 personal property that is delivered in this state.

Analysis by the Legislative Reference Bureau

Under current law, tangible personal property that is sold by a retailer who is not engaged in business in this state and that is delivered in this state by a third party is subject to the sales tax. The third party collects the tax and remits it to the state. Under this bill, tangible personal property that is sold by a retailer who is not engaged in business in this state and that is delivered in this state by a third party is subject to the use tax and the purchaser of the tangible personal property remits the tax to the state.

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:

3 **SECTION 1.** 77.51 (14) (d) of the statutes is repealed.

4 **SECTION 2. Initial applicability.**

