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**\*b0098/2.6\* 622.** Page 1059, line 3: delete lines 3 to 24.

**\*b0191/5.13\* 623.** Page 1059, line 15: after that line insert:

**\*b0191/5.13\* "SECTION 2143m.** 73.01 (4) (e) 2. of the statutes is amended to read:

73.01 (4) (e) 2. Except for hearings on ss. 341.405 and 341.45, the department of revenue may choose not to appeal and to nonacquiesce in the decision or order by sending a notice of nonacquiescence to the clerk of the commission, to the revisor of statutes legislative reference bureau for publication in the Wisconsin administrative register and to the taxpayer or the taxpayer's representative before the time expires for seeking a review of the decision or order under s. 73.015. The effect of this action is that, although the decision or order is binding on the parties for the instant case, the commission's conclusions of law, the rationale and construction of statutes in the instant case are not binding upon or required to be followed by the department of revenue in other cases."

**\*b0098/2.7\* 624.** Page 1060, line 1: delete lines 1 and 2.

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**\*b0311/1.3\* 625.** Page 1063, line 10: after "setoffs." insert "The administrative costs collected under this subsection shall be credited to the appropriation under s. 20.566 (1) (h). Setoffs under ss. 71.93, 71.935, and 73.03 (52) shall occur before setoffs under this subsection."

**\*b0311/1.2\* 626.** Page 1063, line 10: delete "for" and substitute "to the debtor for the administrative costs of".

**\*b0311/1.4\* 627.** Page 1063, line 11: delete "commenced only" and substitute "brought against the tribe".

1 ✓ ✓ **\*b0248/3.14\* 628.** Page 1063, line 22: after "property" insert ", items or  
2 property under s. 77.52 (1) (b) or (c)".

3 ✓ ✓ **\*b0014/1.6\* 629.** Page 1065, line 18: delete "ethics" and substitute "ethics  
4 government accountability".

*line 15: delete lines 15 to 22 and substitute:*

5 ✓ ✓ **\*b0014/1.7\* 630.** Page 1065, ~~line 22:~~ after ~~that line~~ insert:

6 ✓ **\*b0014/1.7\* "SECTION 2156m.** 73.0301 (1) (e) of the statutes, as affected by  
7 2007 Wisconsin Act 1, is amended to read:

8 73.0301 (1) (e) "Licensing department" means the department of  
9 administration; the board of commissioners of public lands; the department of  
10 commerce; the department of children and families; the government accountability  
11 board; the department of financial institutions; the department of health and family  
12 services; the department of natural resources; the department of public instruction;  
13 the department of regulation and licensing; the department of workforce  
14 development; the office of the commissioner of insurance; or the department of  
15 transportation."

16 ✓ **\*b0184/3.10\* 631.** Page 1067, line 2: after that line insert:

17 ✓ **\*b0184/3.10\* "SECTION 2161n.** 76.635 (1) (a) of the statutes is amended to  
18 read:

19 76.635 (1) (a) "Certified capital company" has the meaning given in s. 560.30  
20 (2) 560.29 (1) (a).

21 **\*b0184/3.10\* SECTION 2161o.** 76.635 (1) (b) of the statutes is amended to read:

22 76.635 (1) (b) "Certified capital investment" has the meaning given in s. 560.30  
23 (4) 560.29 (1) (b).

24 **\*b0184/3.10\* SECTION 2161p.** 76.635 (1) (c) of the statutes is amended to read:

1           76.635 (1) (c) "Investment date" has the meaning given in s. ~~560.30 (6)~~ 560.29  
2           (1) (d).

3           **\*b0184/3.10\* SECTION 2161q.** 76.635 (1) (d) of the statutes is amended to read:

4           76.635 (1) (d) "Investment pool" has the meaning given in s. ~~560.30 (7)~~ 560.29  
5           (1) (e).

6           **\*b0184/3.10\* SECTION 2161r.** 76.635 (1) (e) of the statutes is amended to read:

7           76.635 (1) (e) "Qualified investment" has the meaning given in s. ~~560.30 (11)~~  
8           560.29 (1) (g).

9           **\*b0184/3.10\* SECTION 2161s.** 76.635 (4) (a) of the statutes is amended to read:

10          76.635 (4) (a) If a certified capital company is decertified, or an investment pool  
11          is disqualified, under s. 560.37, 2005 stats., before the certified capital company  
12          fulfills the investment requirement under s. 560.34 (1m) (a) 1., 2005 stats., with  
13          respect to the investment pool, any insurer that has received a credit under this  
14          section with respect to that investment pool shall repay that credit to the  
15          commissioner of insurance, for deposit in the general fund, and may not claim more  
16          credit in respect to that investment pool.

17          **\*b0184/3.10\* SECTION 2161t.** 76.635 (4) (b) of the statutes is amended to read:

18          76.635 (4) (b) If a certified capital company fulfills the investment requirement  
19          under s. 560.34 (1m) (a) 1., 2005 stats., with respect to an investment pool but the  
20          certified capital company is decertified, or an investment pool is disqualified, under  
21          s. 560.37, 2005 stats., before the certified capital company fulfills the investment  
22          requirement under s. 560.34 (1m) (a) 2., 2005 stats., for that investment pool, any  
23          insurer that has received a credit under this section with respect to that investment  
24          pool shall repay all credits that were claimed for taxable years after the taxable year  
25          that includes the 3rd anniversary of the investment date of the investment pool and

1 may claim no more credits for taxable years after the taxable year that includes the  
2 3rd anniversary of the investment date of the investment pool.” ✓

3 ✓ ✓ \*b0300/2.1\* **632.** Page 1067, line 2: after that line insert:

4 ✓ \*b0300/2.1\* “SECTION 2161m. 76.29 (1) (f) of the statutes is amended to read:

5 76.29 (1) (f) “Tax period” means each calendar year or portion of a calendar year  
6 from January 1, 2004, to December 31, 2009.

7 \*b0300/2.1\* SECTION 2161n. 76.29 (2) of the statutes is amended to read:

8 76.29 (2) IMPOSITION. There is imposed on every light, heat, and power company  
9 and electric cooperative that owns an electric utility plant, an annual license fee to  
10 be assessed by the department on or before May 1, 2005, and every May 1 thereafter,  
11 ending with the assessment on May 1, 2010, measured by the gross revenues of the  
12 preceding tax period in an amount equal to the apportionment factor multiplied by  
13 gross revenues multiplied by 1.59%. The fee shall become delinquent if not paid  
14 when due and when delinquent shall be subject to interest at the rate of 1.5% per  
15 month until paid. Gross revenues earned by a light, heat, and power company after  
16 December 31, 2009, are subject to the license fee imposed under s. 76.28 (2). Gross  
17 revenues earned by an electric cooperative after December 31, 2009, are subject to  
18 the license fee imposed under s. 76.48 (1r).”

19 ✓ ✓ \*b0005/P15.7\* **633.** Page 1070, line 10: after “section” insert “with respect  
20 to conveyances recorded on or after July 1, 2007,”.

\*\*\*NOTE: This makes a technical correction recommended by DOA and LFB. -JK

21 ✓ \*b0248/3.15\* **634.** Page 1070, line 16: after “property” insert “, items or  
22 property under s. 77.52 (1) (b) or (c)”.

- 1 ✓✓ \*b0304/3.1\* **635**. Page 1071, line 7: after “goods” insert “and additional  
2 digital goods”.
- 3 ✓✓ \*b0307/2.1\* **636**. Page 1071, line 16: after “animals” insert “or to improve  
4 animal or human health”.
- 5 ✓✓ \*b0248/3.16\* **637**. Page 1072, line 6: after that line insert:  
6 ✓ “3. The retail sale of a service and items or property under s. 77.52 (1) (b) or (c),  
7 if such property or items are essential to the use of the service, and provided  
8 exclusively in connection with the service, and if the true object of the transaction  
9 is the service.”.
- 10 ✓✓ \*b0248/3.17\* **638**. Page 1072, line 16: on lines 16, 17, 20 and 22, after  
11 “property” insert “, items or property under s. 77.52 (1) (b) or (c)”.
- 12 ✓✓ \*b0304/3.2\* **639**. Page 1073, line 16: after “goods” insert “and additional  
13 digital goods”.
- 14 ✓✓ \*b0304/3.3\* **640**. Page 1074, line 2: on lines 2 and 3, after “property” insert  
15 “, items or property under s. 77.52 (1) (b) or (c), specified digital goods, additional  
16 digital goods,”.
- 17 ✓✓ \*b0248/3.18\* **641**. Page 1076, line 15: on lines 15 and 17, after “property”  
18 insert “, items or property under s. 77.52 (1) (b) or (c)”.
- 19 ✓✓ \*b0248/3.19\* **642**. Page 1079, line 16: after “property” insert “, items or  
20 property under s. 77.52 (1) (b) or (c)”.
- 21 ✓✓ \*b0248/3.20\* **643**. Page 1082, line 7: after “manufacturer.” insert  
22 ““Mobility-enhancing equipment” does not include durable medical equipment.”.

- 1 ✓ ✓ \*b0248/3.21\* **644.** Page 1082, line 18: on lines 18, 23 and 24, after “property”  
2 insert “, items or property under s. 77.52 (1) (b) or (c)”.
- 3 ✓ ✓ \*b0248/3.22\* **645.** Page 1083, line 8: after “property” insert “, items or  
4 property under s. 77.52 (1) (b) or (c)”.
- 5 ✓ ✓ \*b0248/3.23\* **646.** Page 1085, line 13: delete “2. and”.
- 6 ✓ ✓ \*b0248/3.24\* **647.** Page 1089, line 4: after “property,” insert “items and  
7 property under s. 77.52 (1) (b) and (c),”.
- 8 ✓ ✓ \*b0248/3.25\* **648.** Page 1089, line 14: on lines 14 and 17, after “property”  
9 insert “, items or property under s. 77.52 (1) (b) or (c)”.
- 10 ✓ ✓ \*b0248/3.26\* **649.** Page 1089, line 22: after “property,” insert “items or  
11 property under s. 77.52 (1) (b) or (c),”.
- 12 ✓ ✓ \*b0304/3.4\* **650.** Page 1090, line 9: delete “property that is” and substitute  
13 “property, items under s. 77.52 (2) (b) or (c), specified digital goods, or additional  
14 digital goods that are”.
- 15 ✓ ✓ \*b0304/3.5\* **651.** Page 1090, line 10: on lines 10, 11 and 12, delete “property  
16 that is” and substitute “property, items, or goods that are”.
- 17 ✓ ✓ \*b0248/3.27\* **652.** Page 1090, line 11: delete “allocated” and substitute “that  
18 the seller allocates”.
- 19 ✓ ✓ \*b0304/3.6\* **653.** Page 1090, line 13: after “property” insert “, items, or  
20 goods”.
- 21 ✓ ✓ \*b0304/3.7\* **654.** Page 1090, line 14: delete “property that is” and substitute  
22 “property or items that are”.

*or items*

1 ✓ **\*b0248/3.28\* 655.** Page 1090, line 15: after “property” insert “, except that  
2 if the seller does not make the allocation under this subd. 4. b., the purchaser shall  
3 allocate the delivery charge amount, consistent with this subd. 4. b”.

4 ✓ **\*b0304/3.8\* 656.** Page 1090, line 15: after “property” insert “or items”.

5 ✓ **\*b0248/3.29\* 657.** Page 1090, line 22: delete “personal property” and  
6 substitute “tangible personal property, items or property under s. 77.52 (1) (b) or (c)”.

7 ✓ **\*b0304/3.9\* 658.** Page 1091, line 5: delete “property is ” and substitute  
8 “property, items under s. 77.52 (2) (b) or (c), specified digital goods, or additional  
9 digital goods are”.

10 ✓ **\*b0248/3.30\* 659.** Page 1092, line 12: delete lines 12 to 16 and substitute:  
11 “4. Any of the following also applies:

12 a. The purchaser presents a coupon, certificate, or other documentation to the  
13 seller to claim the price reduction or discount, if the coupon, certificate, or other  
14 documentation is authorized, distributed, or granted by the 3rd party with the  
15 understanding that the 3rd party will reimburse the seller for the amount of the price  
16 reduction or discount.”.

17 ✓ **\*b0248/3.31\* 660.** Page 1092, line 17: delete “5” and substitute “b”.

18 ✓ **\*b0248/3.32\* 661.** Page 1092, line 19: delete “6” and substitute “c”.

19 ✓ **\*b0304/3.10\* 662.** Page 1092, line 24: delete “property is” and substitute  
20 “property, items or property under s. 77.52 (1) (b) or (c), specified digital goods, or  
21 additional digital goods are”.

22 ✓ **\*b0248/3.33\* 663.** Page 1093, line 2: on lines 2, 6, 8, 15 and 22, after  
23 “property” insert “, items or property under s. 77.52 (1) (b) or (c)”.

1 ✓ **\*b0248/3.34\* 664.** Page 1094, line 1: on lines 1, 8, 15, 18 and 24, after  
2 “property” insert “, items or property under s. 77.52 (1) (b) or (c)”.

3 ✓ **\*b0304/3.11\* 665.** Page 1095, line 9: after that line insert:

4 ✓ **\*b0304/3.11\* “SECTION 2238b.** 77.51 (13g) (a) of the statutes is amended to  
5 read:

6 77.51 (13g) (a) Any retailer owning any real property in this state or leasing  
7 or renting out any tangible personal property, items or property under s. 77.52 (1) (b)  
8 or (c), specified digital goods, or additional digital goods located in this state or  
9 maintaining, occupying or using, permanently or temporarily, directly or indirectly,  
10 or through a subsidiary, or agent, by whatever name called, an office, place of  
11 distribution, sales or sample room or place, warehouse or storage place or other place  
12 of business in this state.

13 **\*b0304/3.11\* SECTION 2238d.** 77.51 (13g) (b) of the statutes is amended to  
14 read:

15 77.51 (13g) (b) Any retailer having any representative, agent, salesperson,  
16 canvasser or solicitor operating in this state under the authority of the retailer or its  
17 subsidiary for the purpose of selling, delivering or the taking of orders for any  
18 tangible personal property, items or property under s. 77.52 (1) (b) or (c), specified  
19 digital goods, additional digital goods, or taxable services.”.

20 ✓ ✓ **\*b0304/3.12\* 666.** Page 1095, line 11: after “property” insert “, items or  
21 property under s. 77.52 (1) (b) or (c), specified digital goods, additional digital goods,”.

22 ✓ ✓ **\*b0248/3.35\* 667.** Page 1095, line 16: after “property” insert “, items or  
23 property under s. 77.52 (1) (b) or (c)”.

- 1 ✓✓ \*b0248/3.36\* **668.** Page 1096, line 4: on lines 4, 6 and 10, after “property”  
2 insert “, items or property under s. 77.52 (1) (b) or (c)”.
- 3 ✓✓ \*b0248/3.37\* **669.** Page 1096, line 11: after “property” insert “, items,”.
- 4 ✓✓ \*b0248/3.38\* **670.** Page 1096, line 16: after “property” insert “, items or  
5 property under s. 77.52 (1) (b) or (c)”.
- 6 ✓✓ \*b0248/3.39\* **671.** Page 1096, line 21: after “is” insert “, items or property  
7 under s. 77.52 (1) (b) or (c)”.
- 8 ✓✓ \*b0248/3.40\* **672.** Page 1097, line 2: on lines 2, 7, 16 and 20, after “property”  
9 insert “, items or property under s. 77.52 (1) (b) or (c)”.
- 10 ✓✓ \*b0248/3.41\* **673.** Page 1098, line 1: on lines 1, 5, 9, 13, 17 and 21, after  
11 “property” insert “, items or property under s. 77.52 (1) (b) or (c)”.
- 12 ✓✓ \*b0248/3.42\* **674.** Page 1099, line 1: on lines 1, 6 and 10, after “property”  
13 insert “, items or property under s. 77.52 (1) (b) or (c)”.
- 14 ✓✓ \*b0248/3.43\* **675.** Page 1099, line 13: on lines 13 and 17 after “property”  
15 insert “, items,”.
- 16 ✓✓ \*b0248/3.44\* **676.** Page 1099, line 23: after “property,” insert “items or  
17 property under s. 77.52 (1) (b) or (c),”.
- 18 ✓✓ \*b0248/3.45\* **677.** Page 1100, line 1: on lines 1, 11, 16, 18 and 21, after  
19 “property,” insert “items or property under s. 77.52 (1) (b) or (c),”.
- 20 ✓✓ \*b0248/3.46\* **678.** Page 1100, line 12: after “property” insert “, items,”.
- 21 ✓✓ \*b0248/3.47\* **679.** Page 1100, line 13: delete “tangible”.
- 22 ✓✓ \*b0248/3.48\* **680.** Page 1100, line 14: delete “personal property” and  
23 substitute “property, items,”.

- 1 ✓ **\*b0248/3.49\* 681.** Page 1101, line 2: after “personal property,” insert “items  
2 or property under s. 77.52 (1) (b) or (c),”.
- 3 ✓ **\*b0248/3.50\* 682.** Page 1101, line 6: after “property,” insert “items or  
4 property under s. 77.52 (1) (b) or (c),”.
- 5 ✓ **\*b0304/3.13\* 683.** Page 1101, line 14: delete “property that is” and substitute  
6 “property, items under s. 77.52 (2) (b) or (c), specified digital goods, or additional  
7 digital goods that are”.
- 8 ✓ **\*b0304/3.14\* 684.** Page 1101, line 15: on lines 15, 16 and 17, delete “property  
9 that is” and substitute “property, items, or goods that are”.
- 10 ✓ **\*b0248/3.51\* 685.** Page 1101, line 16: delete “allocated” and substitute “that  
11 the seller allocates”.
- 12 ✓ **\*b0304/3.15\* 686.** Page 1101, line 18: after “property” insert “, items, or  
13 goods”.
- 14 ✓ **\*b0304/3.16\* 687.** Page 1101, line 19: delete “property that is” and substitute  
15 “property or items that are”.
- 16 ✓ **\*b0304/3.17\* 688.** Page 1101, line 20: after “property” insert “or items”.
- 17 ✓ **\*b0248/3.52\* 689.** Page 1102, line 2: after “property,” insert “items or  
18 property under s. 77.52 (1) (b) or (c),”.
- 19 ✓ **\*b0304/3.18\* 690.** Page 1102, line 10: delete “property is” and substitute  
20 “property, items under s. 77.52 (2) (b) or (c), specified digital goods, or additional  
21 digital goods are”.
- 22 ✓ **\*b0248/3.53\* 691.** Page 1104, line 6: after “property” insert “, items or  
23 property under s. 77.52 (1) (b) or (c)”.

1 ✓ \*b0248/3.54\* **692.** Page 1105, line 13: after “property” insert “, items or  
2 property under s. 77.52 (1) (b) or (c)”.

3 ✓ \*b0248/3.55\* **693.** Page 1105, line 25: after “include” insert “or items or  
4 property under s. 77.52 (1) (b) or (c)”.

5 ✓ \*b0248/3.56\* **694.** Page 1105, line 25: after “goods” insert “or additional  
6 digital goods”.

7 ✓ \*b0304/3.19\* **695.** Page 1105, line 25: after “goods” insert “and additional  
8 digital goods”.

9 ✓ ✓ \*b0248/3.57\* **696.** Page 1106, line 6: after “Telecommunications” insert  
10 “and”.

11 ✓ ✓ \*b0248/3.58\* **697.** Page 1106, line 15: after that line insert:

12 ✓ \*b0248/3.58\* “SECTION 2276m. 77.51 (21m) of the statutes, as affected by 2007  
13 Wisconsin Act ... (this act), is renumbered 77.51 (5g) and amended to read:

14 77.51 (5g) “~~Telecommunications and~~ Internet access services” means sending  
15 messages and information transmitted through the use of local, toll and wide-area  
16 telephone service; channel services; telegraph services; teletypewriter; computer  
17 exchange services; cellular mobile telecommunications service; specialized mobile  
18 radio; stationary two-way radio; paging service; or any other form of mobile and  
19 portable one-way or two-way communications; or any other transmission of  
20 messages or information by electronic or similar means between or among points by  
21 wire, cable, fiber optics, laser, microwave, radio, satellite or similar facilities.

22 “Internet access services” does not include telecommunications services to the extent  
23 that such services are taxable under s. 77.52 (2) (a) 5. am.”.

24 ✓ ✓ \*b0248/3.59\* **698.** Page 1107, line 9: delete “Telecommunications”.

✓  
2007-195-2

1 ✓ \*b0248/3.60\* **699**. Page 1108, line 2: on lines 2, 6, 11 and 14, after "property"  
2 insert ", items or property under s. 77.52 (1) (b) or (c)".

3 ✓ \*b0248/3.61\* **700**. Page 1108, line 19: on lines 19 and 22, after "property,"  
4 insert "items or property under s. 77.52 (1) (b) or (c)". ✓

5 ✓ \*b0248/3.62\* **701**. Page 1108, line 23: on lines 23 and 24, after "property,"  
6 insert "items,".

7 ✓ \*b0301/3.1\* **702**. Page 1110, line 21: after that line insert:  
8 \*b0301/3.1\* "SECTION 2290m. 77.52 (2) (a) 2. a. of the statutes is amended to  
9 read:

10 77.52 (2) (a) 2. a. Except as provided in subd. 2. b. and c., the sale of admissions  
11 to amusement, athletic, entertainment or recreational events or places except county  
12 fairs, the sale, rental or use of regular bingo cards, extra regular cards, special bingo  
13 cards and the sale of bingo supplies to players and the furnishing, for dues, fees or  
14 other considerations, the privilege of access to clubs or the privilege of having access  
15 to or the use of amusement, entertainment, athletic or recreational devices or  
16 facilities, including the sale or furnishing of use of recreational facilities on a periodic  
17 basis or other recreational rights, including but not limited to membership rights,  
18 vacation services and club memberships.

19 \*b0301/3.1\* SECTION 2290n. 77.52 (2) (a) 2. c. of the statutes is created to read:

20 77.52 (2) (a) 2. c. Taxable sales do not include the sale of admissions to  
21 performances and events produced by a nonprofit cultural arts organization,  
22 including events produced by the organization's affiliates or agents. In order to claim  
23 the exemption under this subd. 2. c., an organization must create, develop, and put  
24 on a public performance of the performance or event. This subd. 2. c. does not apply

Insert 195-2

#. Page 1108, line 11: ✓ after "property,"

insert "items or property under S.

77.52 (1)(b) or (c), "

(end of ins 195-2)

1 to the sale of admissions to performances and events for which the nonprofit cultural  
2 arts organization sponsors, but does not produce, the performance or event.”.

3 ✓ **\*b0248/3.63\* 703.** Page 1110, line 22: delete the material beginning with  
4 that line and ending with page 1111, line 9, and substitute:

5 **\*b0248/3.63\* “SECTION 2291b.** 77.52 (2) (a) 5. a. of the statutes is amended to  
6 read:

7 77.52 (2) (a) 5. a. The sale of telecommunications and Internet access services,  
8 except services subject to 4 USC 116 to 126, as amended by P.L. 106-252, that either  
9 originate or terminate in this state; except services that are obtained by means of a  
10 toll-free number, that originate outside this state and that terminate in this state;  
11 and are charged to a service address in this state, regardless of the location where  
12 that charge is billed or paid; and the sale of the rights to purchase  
13 telecommunications services, including purchasing reauthorization numbers, by  
14 paying in advance and by using an access number and authorization code, except  
15 sales that are subject to subd. 5. b.

16 **\*b0248/3.63\* SECTION 2291c.** 77.52 (2) (a) 5. a. of the statutes, as affected by  
17 2007 Wisconsin Act ... (this act), is repealed and recreated to read:

18 77.52 (2) (a) 5. a. The sale of Internet access services.

19 **\*b0248/3.63\* SECTION 2291p.** 77.52 (2) (a) 5. am. of the statutes is created to  
20 read:

21 77.52 (2) (a) 5. am. The sale of intrastate, interstate, and international  
22 telecommunications services, except interstate 800 services.”.

23 ✓ **\*b0248/3.64\* 704.** Page 1111, line 11: delete lines 11 and 12.

1 ✓✓ \*b0248/3.65\* **705**. Page 1111, line 14: delete “Ancillary” and substitute “The  
2 sale of ancillary”.

3 ✓✓ \*b0248/3.66\* **706**. Page 1112, line 5: after “property” insert “, items and  
4 property under sub. (1) (b) and (c)”.

5 ✓✓ \*b0248/3.67\* **707**. Page 1112, line 18: after “property” insert “, items or  
6 property under sub. (1) (b) or (c)”.

7 ✓✓ \*b0304/3.20\* **708**. Page 1112, line 23: delete the material beginning with  
8 that line and ending with page 1113, line 6, and substitute:

9 ✓ \*b0304/3.20\* “SECTION 2297m. 77.52 (2) (a) 11. of the statutes is amended to  
10 read:

11 77.52 (2) (a) 11. The producing, fabricating, processing, printing or imprinting  
12 of tangible personal property, specified digital goods, and additional digital goods for  
13 a consideration for consumers who furnish directly or indirectly the materials used  
14 in the producing, fabricating, processing, printing or imprinting. This subdivision  
15 does not apply to the printing or imprinting of tangible personal property, specified  
16 digital goods, and additional digital goods which will be subsequently transported  
17 outside the state for use outside the state by the consumer for advertising purposes.

18 \*b0304/3.20\* SECTION 2297p. 77.52 (2) (a) 11. of the statutes, as affected by  
19 2007 Wisconsin Act .... (this act), is repealed and recreated to read:

20 77.52 (2) (a) 11. The producing, fabricating, processing, printing or imprinting  
21 of tangible personal property, specified digital goods, and additional digital goods for  
22 a consideration for consumers who furnish directly or indirectly the materials used  
23 in the producing, fabricating, processing, printing or imprinting. This subdivision  
24 does not apply to the printing or imprinting of tangible personal property, specified

- 1 digital goods, and additional digital goods that results in printed material, catalogs,  
2 or envelopes that are exempt under s. 77.54 (25) or (25m).”
- 3 **\*b0308/1.1\* 709.** Page 1113, line 5: delete “and” and substitute “or”.
- 4 ✓ **\*b0304/3.21\* 710.** Page 1113, line 11: after “property” insert “, specified  
5 digital goods, and additional digital goods”.
- 6 ✓ ✓ **\*b0304/3.22\* 711.** Page 1113, line 12: after “property” insert “or digital  
7 goods”.
- 8 ✓ **\*b0248/3.68\* 712.** Page 1113, line 18: before “specified” insert “items or  
9 property under sub. (1) (b) or (c)”. *comma should be underscored*
- 10 ✓ ✓ **\*b0248/3.69\* 713.** Page 1113, line 18: delete “or digital” and substitute “,  
11 items, or digital”.
- 12 ✓ ✓ **\*b0248/3.70\* 714.** Page 1113, line 23: after “property” insert “, items or  
13 property under sub. (1) (b) or (c)”.
- 14 ✓ **\*b0304/3.23\* 715.** Page 1113, line 23: delete “digital additional” and  
15 substitute “additional digital”.
- 16 ✓ **\*b0248/3.71\* 716.** Page 1114, line 1: on lines 1 and 9, after “property” insert  
17 “, items or property under sub. (1) (b) or (c)”.
- 18 ✓ ✓ **\*b0248/3.72\* 717.** Page 1115, line 13: on lines 13, 17 and 23, after “property”  
19 insert “, items or property under sub. (1) (b) or (c)”.
- 20 ✓ **\*b0248/3.73\* 718.** Page 1116, line 1: after “property” insert “, items or  
21 property under sub. (1) (b) or (c)”.
- 22 ✓ **\*b0248/3.74\* 719.** Page 1116, line 9: after “property” insert “, items and  
23 property under sub. (1) (b) and (c)”.

- 1 ✓ **\*b0248/3.75\* 720.** Page 1116, line 11: delete “and (46)” and substitute “(46),  
2 (51), and (52)”.
- 3 ✓ **\*b0248/3.76\* 721.** Page 1116, line 15: delete the material beginning with  
4 “from” and ending with “proof” on line 16 and substitute “from the burden of proof  
5 of the tax otherwise applicable”.
- 6 ✓ **\*b0248/3.77\* 722.** Page 1116, line 21: after “property” insert “, items or  
7 property under sub. (1) (b) or (c)”.
- 8 ✓ **\*b0248/3.78\* 723.** Page 1116, line 25: delete “burden of proof” and substitute  
9 “tax otherwise applicable”.
- 10 ✓ **\*b0248/3.79\* 724.** Page 1117, line 23: after “property” insert “, items or  
11 property under sub. (1) (b) or (c)”.
- 12 ✓ **\*b0248/3.80\* 725.** Page 1117, line 25: delete that line and substitute  
13 “property, items, goods, or services were for resale makes any use of the property,  
14 items, goods, or”.
- 15 ✓ **\*b0248/3.81\* 726.** Page 1118, line 1: after “property,” insert “items,”.
- 16 ✓ **\*b0248/3.82\* 727.** Page 1118, line 4: after “is” insert “, items”.
- 17 ✓ **\*b0248/3.83\* 728.** Page 1118, line 5: after “property” insert “, items”.
- 18 ✓ **\*b0248/3.84\* 729.** Page 1118, line 11: on lines 11, 16 and 22, after “property”  
19 insert “, items or property under sub. (1) (b) or (c)”.
- 20 ✓ **\*b0248/3.85\* 730.** Page 1119, line 2: after “property” insert “, items or  
21 property under sub. (1) (b) or (c)”.
- 22 ✓ **\*b0248/3.86\* 731.** Page 1120, line 5: delete “property or goods” and  
23 substitute “service that is essential to the use or receipt of the other service”.

- 1 ✓ **\*b0248/3.87\* 732.** Page 1122, line 10: delete “or that satisfy the  
2 requirements under par. (e) or (f)”.
- 3 ✓ **\*b0248/3.88\* 733.** Page 1123, line 10: after “property” insert “, items or  
4 property under s. 77.52 (1) (b) or (c)”.
- 5 ✓ **\*b0248/3.89\* 734.** Page 1126, line 19: delete “a telecommunications” and  
6 substitute “an”.
- 7 ✓ **\*b0248/3.90\* 735.** Page 1127, line 6: delete lines 6 to 11 and substitute:  
8 “(b) Sales by a retail florist occur at the location determined by rule by the  
9 department.”.
- 10 ✓ **\*b0248/3.91\* 736.** Page 1129, line 13: after “property” insert “and items or  
11 property under s. 77.52 (1) (b) or (c)”.
- 12 ✓ **\*b0248/3.92\* 737.** Page 1129, line 14: delete “that” and substitute “that the”.
- 13 ✓ **\*b0248/3.93\* 738.** Page 1129, line 15: after “property” insert “or items”.
- 14 ✓ **\*b0248/3.94\* 739.** Page 1129, line 25: after “property” insert “, items or  
15 property under s. 77.52 (1) (b) or (c)”.
- 16 ✓ **\*b0248/3.95\* 740.** Page 1130, line 11: on lines 11 and 21, after “property”  
17 insert “, items or property under s. 77.52 (1) (b) or (c)”.
- 18 ✓ **\*b0248/3.96\* 741.** Page 1131, line 10: after “property” insert “, items or  
19 property under s. 77.52 (1) (b) or (c)”.
- 20 ✓ **\*b0248/3.97\* 742.** Page 1132, line 3: on lines 3, 8 and 23, after “property”  
21 insert “, items or property under s. 77.52 (1) (b) or (c)”.
- 22 ✓ **\*b0248/3.98\* 743.** Page 1132, line 16: after “property” insert “, items and  
23 property under s. 77.52 (1) (b) and (c)”.

need to delete commas, too

1

✓ ✓ \*b0248/3.100\* 744. Page 1132, line 18: delete "(22c)".

2

✓ ✓ \*b0248/3.99\* 745. Page 1132, line 18: delete "(20p)".

3

✓ ✓ \*b0248/3.101\* 746. Page 1132, line 19: delete "and (46)" and substitute "(46), (51), and (52)".

4

5

✓ ✓ \*b0248/3.102\* 747. Page 1132, line 23: delete the material beginning with "from" and ending with "proof" on line 24 and substitute "from the burden of proof of the tax otherwise applicable".

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✓ ✓ \*b0248/3.103\* 748. Page 1133, line 3: delete "purchases" and substitute "the purchaser".

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✓ ✓ \*b0248/3.104\* 749. Page 1133, line 4: after "property" insert "items or property under s. 77.52 (1) (b) or (c)".

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✓ ✓ \*b0248/3.105\* 750. Page 1133, line 9: delete "burden of proof" and substitute "tax otherwise applicable".

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✓ ✓ \*b0248/3.106\* 751. Page 1134, line 6: on lines 6, 8 and 11, after "property" insert "items or property under s. 77.52 (1) (b) or (c)".

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✓ ✓ \*b0248/3.107\* 752. Page 1134, line 15: delete lines 15 to 24 and substitute:

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"77.53 (15) It is presumed that tangible personal property, items or property under s. 77.52 (1) (b) or (c), specified digital goods, additional digital goods, or taxable services delivered outside this state to a purchaser known by the retailer to be a resident of this state were was purchased from a retailer for storage, use, or other consumption in this state and stored, used, or otherwise consumed in this state. This presumption may be controverted by a written statement, signed by the purchaser or an authorized representative, and retained by the seller that the property or

1 ~~service was purchased for use at a designated point outside this state. This~~  
2 ~~presumption may also be controverted by other evidence satisfactory to the~~  
3 ~~department that the property, item, digital good, or service was not purchased for~~  
4 ~~storage, use, or other consumption in this state.”.~~

5 ✓ **\*b0248/3.108\* 753.** Page 1135, line 1: on lines 1, 11 and 16, after “property”  
6 insert “, items or property under s. 77.52 (1) (b) or (c)”.

7 ✓ **\*b0248/3.109\* 754.** Page 1135, line 22: after “property” insert “, item”.

8 ✓ **\*b0248/3.110\* 755.** Page 1136, line 11: after “goods” insert “, items or  
9 property under s. 77.52 (1) (b) or (c)”.

10 ✓ **\*b0248/3.111\* 756.** Page 1136, line 15: after “goods” insert “, items”.

11 ✓ **\*b0248/3.112\* 757.** Page 1136, line 19: after “property” insert “, items and  
12 property under s. 77.52 (1) (b) and (c)”.

13 ✓ **\*b0248/3.113\* 758.** Page 1138, line 13: after “property” insert “and items and  
14 property under s. 77.52 (1) (b) and (c)”.

15 ✓ **\*b0248/3.114\* 759.** Page 1138, line 14: after “property” insert “and items and  
16 property under s. 77.52 (1) (b) and (c)”.

17 ✓ **\*b0248/3.115\* 760.** Page 1138, line 24: after “property” insert “, items or  
18 property under s. 77.52 (1) (b) or (c)”.

19 ✓ **\*b0248/3.116\* 761.** Page 1139, line 8: after “property” insert “, items and  
20 property under s. 77.52 (1) (b) and (c)”.

21 ✓ **\*b0248/3.117\* 762.** Page 1139, line 23: after “property” insert “, items and  
22 property under s. 77.52 (1) (b) and (c)”.

23 ✓ **\*b0317/1.18\* 763.** Page 1139, line 25: delete that line.

- 1 ✓✓ \*b0317/1.19\* **764**. Page 1140, line 1: delete lines 1 to 4.
- 2 ✓✓ \*b0248/3.118\* **765**. Page 1142, line 20: after “property” insert “, including
- 3 items and property under s. 77.52 (1) (b) and (c),”.
- 4 ✓✓ \*b0248/3.119\* **766**. Page 1144, line 4: delete lines 4 to 12.
- 5 ✓✓ \*b0248/3.120\* **767**. Page 1145, line 3: delete lines 3 to 12.
- 6 ✓✓ \*b0248/3.121\* **768**. Page 1145, line 21: after “sale,” insert “license,”.
- 7 ✓✓ \*b0248/3.122\* **769**. Page 1145, line 24: after “sold,” insert “licensed,”.
- 8 ✓✓ \*b0248/3.123\* **770**. Page 1146, line 22: on lines 22 and 25, after “property”
- 9 insert “and property under s. 77.52 (1) (b)”.
- 10 ✓✓ \*b0248/3.124\* **771**. Page 1147, line 4: on lines 4 and 7, after “property” insert
- 11 “and property under s. 77.52 (1) (b)”.
- 12 ✓✓ \*b0248/3.125\* **772**. Page 1149, line 6: after “property,” insert “items or
- 13 property under s. 77.52 (1) (b) or (c),”.
- 14 ✓ \*b0248/3.126\* **773**. Page 1152, line 24: after “property” insert “or item or
- 15 property under s. 77.52 (1) (b) or (c),”. ← comma not needed -  
OK w/ JK
- 16 ✓✓ \*b0248/3.127\* **774**. Page 1153, line 2: after “property” insert “or item”.
- 17 ✓✓ \*b0248/3.128\* **775**. Page 1153, line 5: on lines 5 and 8, after “service” insert
- 18 “, item or property under s. 77.52 (1) (b) or (c),”.
- 19 ✓✓ \*b0307/2.2\* **776**. Page 1154, line 22: after “manufacturing.” insert
- 20 “Subsection (30) (c), as it applies to the sale of fuel and electricity under sub. (30),
- 21 applies to the sale of fuel and electricity under this subdivision.”.

(F)

✓

1 \*b0307/2.3\* **777**. Page 1155, line 5: after "biotechnology." insert "Subsection  
2 (30) (c), as it applies to the sale of fuel and electricity under sub. (30), applies to the  
3 sale of fuel and electricity under this subdivision."

4 \*b0248/3.129\* **778**. Page 1155, line 17: after that line insert:

(F)

5 \*b0248/3.129\* "SECTION 2418m. 77.54 (53) (b) 2. of the statutes, as created by  
6 2007 Wisconsin Act .... (this act), is repealed and recreated to read:

7 77.54 (53) (b) 2. The items listed in sub. (3m) (a) to (m), drugs, semen for  
8 artificial insemination, fuel, and electricity that are used exclusively and directly in  
9 raising animals that are sold primarily to a biotechnology business, a public or  
10 private institution of higher education, or a governmental unit for exclusive and  
11 direct use by any such entity in qualified research or manufacturing."

12 \*b0298/1.1\* **779**. Page 1155, line 17: after that line insert:

13 \*b0298/1.1\* "SECTION 2418m. 77.54 (54) of the statutes is created to read:

14 77.54 (54) The gross receipts from the sale of and the storage, use, or other  
15 consumption of tangible personal property and taxable services that are sold by a  
16 home exchange service that receives moneys from the appropriation account under  
17 s. 20.485 (1) (g) and is operated by the department of veterans affairs."

18 \*b0248/3.130\* **780**. Page 1156, line 3: after "property" insert ", items or  
19 property under s. 77.52 (1) (b) or (c),".

20 \*b0248/3.131\* **781**. Page 1156, line 6: on lines 6 and 24, after "property"  
21 insert ", and items and property under s. 77.52 (1) (b) and (c),".

22 \*b0248/3.132\* **782**. Page 1156, line 9: after "property" insert "or item".