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## WISCONSIN LEGISLATIVE COUNCIL AMENDMENT MEMO

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**2007 Senate Bill 7**

**Senate Substitute Amendment 1  
and Senate Amendment 1 to  
Senate Substitute Amendment 1**

*Memo published: April 23, 2007*

*Contact: Scott Grosz, Staff Attorney (266-1307)*

*2007 Senate Bill 7* makes numerous changes to the laws governing mobile homes, manufactured homes, and the mobile and manufactured housing industry. Among other things, the bill creates a single updated definition for the term “mobile home” and for the term “manufactured home” and amends the statutes to use these terms consistently throughout the statutes.

The bill also inserts references to “manufactured home” in the statutes governing the treatment, for property and other tax purposes, of mobile and manufactured homes as either improvements to real property or as personal property.

*Senate Substitute Amendment 1* makes several technical modifications to the bill to ensure consistent use of newly defined terms throughout the statutes and to ensure consistent tax treatment of mobile and manufactured housing.

*Senate Amendment 1 to Senate Substitute Amendment 1* inserts the newly created definition of “manufactured home” in the section of the statutes pertaining to the applicability of sales and use taxes to the sale of manufactured housing.

### Legislative History

Senate Bill 7 was introduced on January 16, 2007 by Senator Lassa and others, cosponsored by Representative Townsend and others, and was referred to the Senate Committee on Economic Development, Job Creation, Family Prosperity and Housing.

On April 10, 2007, Senator Lassa offered Senate Substitute Amendment 1 to the bill and Senate Amendment 1 to Senate Substitute Amendment 1 to the bill.

The Committee on Economic Development, Job Creation, Family Prosperity and Housing recommended adoption of Senate Amendment 1 to Senate Substitute Amendment 1 by a vote of Ayes, 7; Noes, 0; recommended adoption of Senate Substitute Amendment 1 by a vote of Ayes, 7; Noes, 0; and recommended passage of Senate Bill 7, as amended, by a vote of Ayes, 7; Noes, 0; on April 18, 2007.

SG;jb;jal;wu