

2013 Jr4 DRAFTING REQUEST

Assembly Amendment (AA-AB1)

Received: 2/6/2014 Received By: jkreye
Wanted: As time permits Same as LRB:
For: André Jacque (608) 266-9870 By/Representing: jamie
May Contact: Drafter: jkreye
Subject: Tax, Other - sales Addl. Drafters:
Extra Copies:

Submit via email: YES
Requester's email: Rep.Jacque@legis.wisconsin.gov
Carbon copy (CC) to: joseph.kreye@legis.wisconsin.gov

Pre Topic:

No specific pre topic given

Topic:

Sales and use tax exemption for building materials that become part of certain facilities; July 1, 2015 effective date

Instructions:

See attached

Drafting History:

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
/?	jkreye 2/6/2014	kfollett 2/6/2014	jfrantze 2/6/2014	_____			
/1				_____	sbasford 2/6/2014	sbasford 2/6/2014	

FE Sent For:

<END>

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/?	jkreye	1/15/14 2/6	1/15/14 2/6	2/6/14			

FE Sent For:

<END>



State of Wisconsin
2013 - 2014 LEGISLATURE
January 2014 Special Session



LRBa1634/1
JK:kjf&sac:rs

al649/1

ASSEMBLY AMENDMENT ,
TO 2013 ASSEMBLY BILL 1

NOW

1 At the locations indicated, amend the bill as follows:

2 **1.** Page 1, line 13: after “losses;” insert “a sales and use tax exemption for
3 building materials that become a part of certain facilities;”.

4 **2.** Page 16, line 2: after that line insert:

5 “SECTION 41d. 77.54 (9d) of the statutes is created to read:

6 77.54 (9d) The sales price from the sales of and the storage, use, or other
7 consumption of tangible personal property, or items or property under s. 77.52 (1) (b)
8 or (c), sold to a construction contractor who, in fulfillment of a real property
9 construction activity, transfers the tangible personal property, or item, or property
10 under s. 77.52 (1) (b) or (c), to an entity described under sub. (9a) (a), (b), (c), (d), (em),
11 or (f), if such tangible personal property, item, or property becomes a component of
12 a facility in this state that is owned by the entity. In this subsection, “facility” means

1 any building, shelter, parking lot, parking garage, athletic field, athletic park, storm
2 sewer, or water supply system, but does not include a highway, street, or road.

3 **SECTION 41e.** 77.54 (9e) of the statutes is created to read:

4 77.54 (9e) The sales price from the sales of and the storage, use, or other
5 consumption of tangible personal property or property under s. 77.52 (1) (c) sold to
6 an organization that is exempt from federal income taxation under section 501 (c) (3)
7 of the Internal Revenue Code that purchases the tangible personal property or
8 property under s. 77.52 (1) (c) on behalf of an entity described under sub. (9a) (a), if
9 such tangible personal property, item, or property is used in, or becomes a component
10 of, a facility in this state that is owned by the entity. In this subsection, "facility"
11 means any building, shelter, parking lot, parking garage, athletic field, athletic park,
12 storm sewer, or water supply system, but does not include a highway, street, or road."

13 **3.** Page 17 line 17: after that line insert:

14 "(1m) BUILDING MATERIALS. The treatment of section 77.54 (9d) and (9e) of the
15 statutes first applies to contracts entered into on January 1, 2015."

16

(END)

July