

State of Wisconsin



2015 Senate Bill 227

Date of enactment: **December 16, 2015**
Date of publication*: **December 17, 2015**

2015 WISCONSIN ACT 126

AN ACT *to create* 77.54 (9m) of the statutes; **relating to:** a sales and use tax exemption for building materials that become a part of a facility for a local unit of government or nonprofit organization.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

SECTION 1. 77.54 (9m) of the statutes is created to read:

77.54 (9m) The sales price from the sale of and the storage, use, or other consumption of tangible personal property, or items or property under s. 77.52 (1) (b) or (c), sold to a construction contractor who, in fulfillment of a real property construction activity, transfers the tangible personal property, or items or property under s. 77.52 (1) (b) or (c), to an entity described under sub. (9a) (b), (c), (d), (em), or (f), if such tangible personal property, or

items or property, becomes a component of a facility in this state that is owned by the entity. In this subsection, "facility" means any building, shelter, parking lot, parking garage, athletic field, athletic park, storm sewer, water supply system, or sewerage and waste water treatment facility, but does not include a highway, street, or road.

SECTION 2. Initial applicability.

(1) This act first applies to contracts entered into on January 1, 2016.

SECTION 3. Effective date.

(1) This act takes effect on January 1, 2016.

* Section 991.11, WISCONSIN STATUTES: Effective date of acts. "Every act and every portion of an act enacted by the legislature over the governor's partial veto which does not expressly prescribe the time when it takes effect shall take effect on the day after its date of publication."