

# State of Wisconsin



2015 Senate Bill 300

Date of enactment: **March 1, 2016**  
Date of publication\*: **March 2, 2016**

## 2015 WISCONSIN ACT 251

AN ACT *to create* 77.54 (63) of the statutes; **relating to:** the sales and use tax imposed on a jukebox.

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

**SECTION 3m.** 77.54 (63) of the statutes is created to read:

77.54 (63) The sales price from the sale of and the storage, use, or other consumption of music sold in a tangible form to a person in the business of providing a taxable service through a jukebox if the music is used exclu-

sively for the jukebox. For purposes of this subsection, music sold in a tangible form is a separate sale from the jukebox through which the music is played if the sales price of such property is separately indicated from the sales price of the jukebox on the invoice, bill of sale, or similar document that the seller gives to the purchaser.

**SECTION 4. Effective date.**

(1) This act takes effect on the first day of the 3rd month beginning after publication.

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\* 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."