WISCONSIN LEGISLATIVE COUNCIL
AMENDMENT MEMO

2015 Assembly Bill 553

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Assembly Amendment 2

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2015 ASSEMBLY BILL 553

Under current law, occasional sales of tangible personal property, certain other property, or services made by a nonprofit organization are generally exempt from the sales tax if the sales occur no more than 20 days during the year or the receipts from such sales do not exceed $25,000.

Assembly Bill 553 (“AB 553”) modifies this exemption and provides that such sales are exempt from the sales tax if the sales occur no more than 75 days during the year or the receipts from the sales do not exceed $50,000.

Current law also provides that, if a nonprofit organization sells admissions to an event involving entertainment, the admission sales are exempt from the sales tax if the total amount paid for the performance or to reimburse the expenses associated with the entertainment is no more than $500. AB 553 increases the threshold for the exemption so that the exemption applies as long as the total amount is no more than $10,000.

AB 553 provides that these changes first apply to sales made in 2016.

ASSEMBLY AMENDMENT 2

Assembly Amendment 2 (“AA 2”) to AB 553 provides that these changes first apply to sales made in 2017.

BILL HISTORY

On February 10, 2016, AA 2 was offered by the Joint Committee on Finance. On the same day, the committee recommended adoption of AA 2, and passage of AB 553, as amended, on votes of Ayes, 15; Noes, 0.

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