



2017 ASSEMBLY BILL 402

June 21, 2017 - Introduced by Representatives JACQUE, SKOWRONSKI, BALLWEG, BERNIER, EDMING, FELZKOWSKI, GANNON, GOYKE, KOLSTE, KULP, MURPHY, MURSAU, SUBECK, TITTL, TUSLER and THIESFELDT, cosponsored by Senators LEMAHIEU, WANGGAARD, VUKMIR, HANSEN and CRAIG. Referred to Joint Survey Committee on Tax Exemptions.

1 **AN ACT to amend** 77.54 (9m); and **to create** 77.54 (9a) (j) of the statutes;
2 **relating to:** a sales and use tax exemption for sales to a state veterans
3 organization.

Analysis by the Legislative Reference Bureau

This bill creates a sales and use tax exemption for tangible personal property and taxable services sold to a state veterans organization. The exemption also applies to building materials purchased by a construction contractor who transfers the materials to a state veterans organization as part of constructing a facility for the organization.

Because this bill relates to an exemption from state or local taxes, it may be referred to the Joint Survey Committee on Tax Exemptions for a report to be printed as an appendix to the bill.

For further information see the *state and local* fiscal estimate, which will be printed as an appendix to this bill.

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

4 **SECTION 1.** 77.54 (9a) (j) of the statutes is created to read:
5 **77.54 (9a)** (j) A state veterans organization, as defined in s. 45.41 (1) (b).

