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# Wisconsin Legislative Council

## ACT MEMO

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**Prepared by:** Dan Schmidt, Deputy Director

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**2019 Wisconsin Act 181**  
[2019 Senate Bill 351]

**Sales Tax Exemption for Certain  
Tangible Personal Property**

### **2019 WISCONSIN ACT 181**

The act creates a sales tax exemption for tangible personal property that is stored in Wisconsin for 120 days or less, if the property is to be used to fulfill a real property construction activity that occurs solely outside of Wisconsin at a nonprofit organization, a public school district, or a business district where business tax incentives have been granted. In addition, the act requires that the property must be used by a person engaged in construction activity as currently defined by the North American Industry Classification System.

**Effective date:** June 1, 2020

DWS:mca;ksm