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# Wisconsin Legislative Council

## AMENDMENT MEMO

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**2019 Assembly Bill 383**

**Assembly Amendment 1**

### **2019 ASSEMBLY BILL 383**

Assembly Bill 383 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 bill requires that the property must be used by a person engaged in construction activity as currently defined by the North American Industry Classification System.

### **ASSEMBLY AMENDMENT 1**

Assembly Amendment 1 creates an effective date for the bill of the first day of the third month following enactment.

### **BILL HISTORY**

Assembly Amendment 1 was recommended for adoption by the Assembly Committee on Ways and Means on January 23, 2020, by a vote of Ayes, 12; Noes, 0. Assembly Bill 383 was then recommended for passage, as amended, by a vote of Ayes, 12; Noes, 0.

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