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# Wisconsin Legislative Council

## AMENDMENT MEMO

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**2019 Assembly Bill 703**

**Assembly  
Amendment 1**

### **2019 ASSEMBLY BILL 703**

2019 Assembly Bill 703 creates a sales and use tax exemption for certain property sold to and stored, used, or otherwise consumed by a construction contractor that, in fulfillment of a construction activity, becomes a component of a facility located in Wisconsin that is owned by the University of Wisconsin Hospital and Clinics Authority. Under the bill, a facility means any building, shelter, parking lot, parking garage, athletic field, athletic park, storm sewer, water supply system, or sewerage and waste water treatment facility, but it does not include a highway, street, or road.

If enacted, the bill would take effect on the first day of the third month beginning after publication and would first apply to contracts entered into on the effective date.

### **ASSEMBLY AMENDMENT 1**

The amendment repeals the effective date provision under the bill. Therefore, as amended, the sales and use tax exemption would take effect on the day after the act is published and would first apply to a contract entered into on that day.

### **BILL HISTORY**

Representative Born introduced Assembly Bill 703 on January 2, 2020, and offered Assembly Amendment 1 on January 27, 2020. On January 29, 2020, the Assembly Committee on State Affairs recommended adoption of the amendment and passage of the bill, as amended, on votes of Ayes, 13; Noes, 0.

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