
Wisconsin Legislative Council

AMENDMENT MEMO



Memo published: September 27, 2019

Contact: Dan Schmidt, Principal Analyst

2019 Senate Bill 351

Senate Amendment 1

2019 SENATE BILL 351

Senate Bill 351 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.

SENATE AMENDMENT 1

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

BILL HISTORY

Senate Amendment 1 was recommended for adoption by the Senate Committee on Universities, Technical Colleges, Children and Families on September 25, 2019, by a vote of Ayes, 9; Noes, 0. Senate Bill 351 was then recommended for passage, as amended, by a vote of Ayes, 5; Noes, 4.

DWS:ksm