
Wisconsin Legislative Council

AMENDMENT MEMO



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2019 Senate Bill 645

**Senate
Amendment 1**

2019 SENATE BILL 645

2019 Senate Bill 645 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.

SENATE 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

Senator Olsen introduced Senate Bill 645 on January 8, 2020, and offered Senate Amendment 1 on January 28, 2020. On February 6, 2020, the Senate Committee on Agriculture, Revenue and Financial Institutions recommended adoption of the amendment and passage of the bill, as amended, on votes of Ayes, 9; Noes, 0.

DWS:jal