



State of Wisconsin  
2001 - 2002 LEGISLATURE

LRBs0078/1  
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ASSEMBLY SUBSTITUTE AMENDMENT 1,  
TO 2001 ASSEMBLY BILL 121

March 29, 2001 - Offered by Representative OTT.

1 AN ACT *to repeal* 77.54 (30) (a) 3. and 5. and 77.54 (34); and *to amend* 77.54 (3)  
2 (a) of the statutes; **relating to:** a sales tax and use tax exemption on tangible  
3 personal property used in the business of farming.

*The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:*

4 SECTION 1. 77.54 (3) (a) of the statutes is amended to read:

5 77.54 (3) (a) The gross receipts from the sales of and the storage, use, or other  
6 consumption of tractors and machines, including accessories, attachments, and  
7 parts ~~therefor~~, lubricants, nonpowered equipment, and other tangible personal  
8 property used exclusively and directly in the business of farming or husbandry  
9 activities, including dairy farming, agriculture, aquaculture, horticulture,  
10 floriculture, and custom farming services, but excluding automobiles, trucks, and  
11 other motor vehicles for highway use; excluding personal property that is attached  
12 to, fastened to, connected to or built into real property or that becomes an addition

1 to, component of or capital improvement of real property; and excluding tangible  
2 personal property used or consumed in the erection of buildings or in the alteration,  
3 repair, or improvement of real property, regardless of any contribution that that  
4 personal property makes to the production process in that building or real property  
5 and regardless of the extent to which that personal property functions as a machine,  
6 except as provided in par. (c).

7 **SECTION 2.** 77.54 (30) (a) 3. and 5. of the statutes are repealed.

8 **SECTION 3.** 77.54 (34) of the statutes is repealed.

9 **SECTION 4. Effective date.**

10 (1) This act takes effect on the first day of the 2nd month beginning after  
11 publication.

12 (END)