7

8

9

10

11

LRBs0250/1 JK:jld:kjf

ASSEMBLY SUBSTITUTE AMENDMENT 1, TO 2001 ASSEMBLY BILL 491

December 3, 2001 - Offered by Representative Stone.

1	AN ACT to create 77.54 (5m) of the statutes; relating to: a sales and use tax
2	exemption for truck tractors, road tractors, and semitrailers used for hauling
3	valueless property.

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

- **SECTION 1.** 77.54 (5m) of the statutes is created to read:
- 5 77.54 (5m) The gross receipts from the sale of and the storage, use, or other consumption of:
 - (a) Semitrailers, as defined in s. 340.01 (57), that are at least 40 feet long, equipped with a walking floor, and used for any of the following:
 - 1. Exclusively and directly to haul for hire, as defined in s. 194.01 (4), garbage, refuse, sludge, or other materials that have no value, from a transfer station to a disposal site.

publication.

2. Part of the time to haul for hire, as defined in s. 194.01 (4), garbage, refuse,
sludge, or other materials that have no value, from a transfer station to a disposal
site and the remainder of the time in use as common or contract carriers.
(b) Road tractors, as defined in s. 340.01 (53), or truck tractors, as defined in
s. 340.01 (73), that are used for any of the following:
1. Exclusively and directly to haul semitrailers under par. (a).
2. Part of the time to haul semitrailers under par. (a) and the remainder of the
time in use as common or contract carriers.
(c) Accessories, attachments, parts, supplies, and materials for the vehicles
described under pars. (a) and (b), if the accessories, attachments, parts, supplies, and
materials are consumed by or remain with such vehicles.
Section 2. Effective date.
(1) This act takes effect on the first day of the 2nd month beginning after

(END)