



**ASSEMBLY SUBSTITUTE AMENDMENT 1,  
TO 2005 ASSEMBLY BILL 644**

February 2, 2006 – Offered by Representative WIECKERT.

1     **AN ACT** *to create* 77.52 (2r) of the statutes; **relating to:** the sales tax imposed  
2             on services provided by a temporary help company.

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***Analysis by the Legislative Reference Bureau***

Under this substitute amendment, no part of the charge for services provided by a temporary help company is subject to the sales tax, if the person for whom the services are provided controls the means of performing the services and is responsible for the satisfactory completion of the services. Under current law, a temporary help company is, generally, any entity that contracts with a client to supply individuals to perform services for the client on a temporary basis.

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

3             **SECTION 1.** 77.52 (2r) of the statutes is created to read:  
4             **77.52 (2r)** No part of the charge for services provided by a temporary help  
5     company, as defined in s. 108.02 (24m), is subject to tax under sub. (2), if the person  
6     for whom the services are provided controls the means of performing the services and  
7     is responsible for the satisfactory completion of the services.

1            **SECTION 2. Initial applicability.**

2 (1) This act first applies to services provided on January 1, 2007.

3 (END)