



**SENATE AMENDMENT 1,
TO 2007 SENATE BILL 446**

March 4, 2008 – Offered by Senator JAUCH.

1 At the locations indicated, amend the bill as follows:

2 **1.** Page 12, line 22: on lines 22 and 23, after “property” insert “, items or
3 property under s. 77.52 (1) (b) or (c),”.

4 **2.** Page 17, line 11: on lines 11, 19, 21, 23 and 24, after “property” insert “or
5 items or property under s. 77.52 (1) (b) or (c)”.

6 **3.** Page 18, line 3: on lines 3, 4 and 6, after “property” insert “or items or
7 property under s. 77.52 (1) (b) or (c)”.

8 **4.** Page 22, line 23: delete “2 bakery” and substitute “bakery”.

9 **5.** Page 27, line 18: on lines 18, 19, 20, 21 and 23, delete “that is” and substitute
10 “or items that are”.

11 **6.** Page 27, line 21: after “subchapter” insert “is”.

12 **7.** Page 27, line 21: after “based” insert “either”.

1 **8.** Page 27, line 22: on lines 22 and 24, after “property” insert “or items”.

2 **9.** Page 28, line 17: after “property” insert “, an item under s. 77.52 (1) (b), or
3 property under s. 77.52 (1) (c)”.

4 **10.** Page 28, line 18: on lines 18 and 19, after “article” insert “, item, or
5 property”.

6 **11.** Page 29, line 4: delete lines 4 to 7 and substitute “manufactured home, as
7 defined in s. 101.91 (11). This”.

8 **12.** Page 29, line 11: delete “manufactured building” and substitute “modular
9 home”.

10 **13.** Page 29, line 12: delete “manufactured”.

11 **14.** Page 29, line 13: delete “building” and substitute “home”.

12 **15.** Page 29, line 14: delete “building” and substitute “home”.

13 **16.** Page 29, line 24: delete “Any” and substitute “One”.

14 **17.** Page 30, line 22: delete “77.12” and substitute “77.52”.

15 **18.** Page 32, line 23: after that line insert:

16 “**SECTION 78d.** 77.51 (13g) (a) of the statutes is amended to read:

17 77.51 (**13g**) (a) Any retailer owning any real property in this state or leasing
18 or renting out any tangible personal property, or items or property under s. 77.52 (1)
19 (b) or (c), located in this state or maintaining, occupying or using, permanently or
20 temporarily, directly or indirectly, or through a subsidiary, or agent, by whatever
21 name called, an office, place of distribution, sales or sample room or place, warehouse
22 or storage place or other place of business in this state.

23 **SECTION 78e.** 77.51 (13g) (b) of the statutes is amended to read:

1 77.51 (13g) (b) Any retailer having any representative, agent, salesperson,
2 canvasser or solicitor operating in this state under the authority of the retailer or its
3 subsidiary for the purpose of selling, delivering or the taking of orders for any
4 tangible personal property, items or property under s. 77.52 (1) (b) or (c), or taxable
5 services.”.

6 **19.** Page 33, line 1: after “property” insert “, items or property under s. 77.52
7 (1) (b) or (c),”.

8 **20.** Page 38, line 23: on lines 23, 24 and 25, delete “that is” and substitute “or
9 items that are”.

10 **21.** Page 39, line 1: after “subchapter” insert “is”.

11 **22.** Page 39, line 1: after “based” insert “either”.

12 **23.** Page 39, line 1: on lines 1 and 3, delete “that is” and substitute “or items
13 that are”.

14 **24.** Page 39, line 2: on lines 2 and 4, after “property” insert “or items”.

15 **25.** Page 39, line 19: after “property” insert “, an item under s. 77.52 (1) (b),
16 or property under s. 77.52 (1) (c)”.

17 **26.** Page 39, line 20: on lines 20 and 21, after “article” insert “, item, or
18 property”.

19 **27.** Page 40, line 5: delete the material beginning with “mobile” and ending
20 with “transport” on line 9 and substitute “manufactured home, as defined in s. 101.91
21 (11)”.

22 **28.** Page 40, line 13: delete “manufactured building” and substitute “modular
23 home”.

1 **29.** Page 40, line 14: delete “manufactured building” and substitute “home”.

2 **30.** Page 40, line 16: delete “building” and substitute “home”.

3 **31.** Page 41, line 1: delete “Any” and substitute “One”.

4 **32.** Page 43, line 8: delete lines 8 to 20 and substitute:

5 **“SECTION 115d.** 77.51 (21m) of the statutes is amended to read:

6 77.51 **(21m)** “Telecommunications and Internet access services” means
7 sending messages and information transmitted through the use of local, toll and
8 wide-area telephone service; channel services; telegraph services; teletypewriter;
9 computer exchange services; cellular mobile telecommunications service; specialized
10 mobile radio; stationary two-way radio; paging service; or any other form of mobile
11 and portable one-way or two-way communications; or any other transmission of
12 messages or information by electronic or similar means between or among points by
13 wire, cable, fiber optics, laser, microwave, radio, satellite or similar facilities.
14 “Telecommunications and Internet access services” does not include sending collect
15 telecommunications that are received outside of the state.

16 **SECTION 115e.** 77.51 (21m) of the statutes, as affected by 2007 Wisconsin Act
17 (this act), is repealed and recreated to read:

18 77.51 **(21m)** “Internet access services” means sending messages and
19 information transmitted through the use of local, toll and wide-area telephone
20 service; channel services; telegraph services; teletypewriter; computer exchange
21 services; cellular mobile telecommunications service; specialized mobile radio;
22 stationary two-way radio; paging service; or any other form of mobile and portable
23 one-way or two-way communications; or any other transmission of messages or
24 information by electronic or similar means between or among points by wire, cable,

1 fiber optics, laser, microwave, radio, satellite or similar facilities. “Internet access
2 services” does not include telecommunications services to the extent that such
3 services are taxable under s. 77.52 (2) (a) 5. am.”.

4 **33.** Page 44, line 14: delete “service” and substitute “services”.

5 **34.** Page 47, line 21: after that line insert:

6 “**SECTION 129d.** 77.52 (2) (a) 5. a. of the statutes is amended to read:

7 77.52 (2) (a) 5. a. The sale of telecommunications and Internet access services,
8 except services subject to 4 USC 116 to 126, as amended by P.L. 106–252, that either
9 originate or terminate in this state; except services that are obtained by means of a
10 toll-free number, that originate outside this state and that terminate in this state;
11 and are charged to a service address in this state, regardless of the location where
12 that charge is billed or paid; and the sale of the rights to purchase
13 telecommunications services, including purchasing reauthorization numbers, by
14 paying in advance and by using an access number and authorization code, except
15 sales that are subject to subd. 5. b.”.

16 **35.** Page 47, line 22: after “statutes” insert “, as affected by 2007 Wisconsin
17 Act (this act),”.

18 **36.** Page 48, line 23: after “property” insert “or item”.

19 **37.** Page 49, line 12: after that line insert:

20 “**SECTION 135m.** 77.52 (2) (a) 11. of the statutes, as affected by 2007 Wisconsin
21 Act 20, is amended to read:

22 77.52 (2) (a) 11. The producing, fabricating, processing, printing, or imprinting
23 of tangible personal property or items or property under sub. (1) (b) or (c) for a
24 consideration for consumers who furnish directly or indirectly the materials used in

1 the producing, fabricating, processing, printing, or imprinting. This subdivision
2 does not apply to the printing or imprinting of tangible personal property or items
3 or property under sub. (1) (b) or (c) that results in printed material, catalogs, or
4 envelopes that are exempt under s. 77.54 (25) or (25m).”.

5 **38.** Page 49, line 17: after “property” insert “or items or property under sub.
6 (1) (b) or (c)”.

7 **39.** Page 49, line 18: after “property” insert “or items”.

8 **40.** Page 55, line 6: after that line insert:

9 “**SECTION 152d.** 77.52 (17m) (b) 6. of the statutes is amended to read:

10 77.52 (**17m**) (b) 6. The applicant purchases enough tangible personal property
11 or items or property under sub. (1) (b) or (c) under circumstances that make it
12 difficult to determine whether the property or items will be subject to a tax under this
13 subchapter.”.

14 **41.** Page 56, line 10: after “property” insert “or items or property under sub.
15 (1) (b) or (c)”.

16 **42.** Page 56, line 11: after “property” insert “or items”.

17 **43.** Page 56, line 21: on lines 21 and 24, after “property” insert “or items or
18 property under s. 77.52 (1) (b) or (c)”.

19 **44.** Page 57, line 11: delete “4” and substitute “3”.

20 **45.** Page 58, line 7: on lines 7 and 8, after “property” insert “or items or
21 property under s. 77.52 (1) (b) or (c)”.

22 **46.** Page 59, line 3: after “personal property” insert “or items or property
23 under s. 77.52 (1) (b) or (c)”.

1 **47.** Page 59, line 3: after “the property” insert “or item”.

2 **48.** Page 59, line 4: on lines 4, 6 and 10, after “property” insert “or item”.

3 **49.** Page 59, line 5: after “property’s” insert “or item’s”.

4 **50.** Page 60, line 18: delete that line and substitute:

5 “6. “End user” means the person who uses a telecommunications service. In
6 the case of an entity, “end user” means the individual who uses the
7 telecommunications service on the entity’s behalf.”.

8 **51.** Page 63, line 22: delete that line.

9 **52.** Page 66, line 2: after “property” insert “or items or property under s. 77.52
10 (1) (b) or (c)”.

11 **53.** Page 94, line 21: after “property” insert “or items”.

12 **54.** Page 118, line 11: delete lines 11 to 18 and substitute:

13 “**SECTION 317d.** 77.991 (2) of the statutes, as affected by 2007 Wisconsin Act
14 20, is repealed and recreated to read:

15 77.991 **(2)** Sections 77.51 (12m), (14), (14g), (15a), and (15b), 77.52 (1b), (3), (4),
16 (13), (14), (18), and (19), 77.53 (1b), 77.58 (1) to (5), (6m), and (7), 77.585, 77.59, 77.60,
17 77.61 (2), (3m), (5), (8), (9), and (12) to (15), and 77.62, as they apply to the taxes under
18 subch. III, apply to the tax under this subchapter. Section 77.73, as it applies to the
19 taxes under subch. V, applies to the tax under this subchapter. The renter shall
20 collect the tax under this subchapter from the person to whom the passenger car is
21 rented.”.

22 **55.** Page 122, line 15: delete lines 15 and 16 and substitute:

“SECTION 328m. Effective dates. This act takes effect on January 1, 2010, except as follows:

(1) The amendment of sections 77.51 (21m) and 77.52 (2) (a) 5. a. of the statutes takes effect on December 31, 2009.”.

(END)