



State of Wisconsin
2011 - 2012 LEGISLATURE



LRBs0268/1
JK:kjf:rs

**ASSEMBLY SUBSTITUTE AMENDMENT 1,
TO 2011 ASSEMBLY BILL 381**

December 12, 2011 – Offered by Representative JACQUE.

1 **AN ACT to create** 77.54 (60) of the statutes; **relating to:** a sales and use tax
2 exemption for items and services sold as part of a lump sum contract.

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

3 **SECTION 1.** 77.54 (60) of the statutes is created to read:

4 77.54 (60) (a) In this subsection, “lump sum contract” means a contract to
5 perform real property construction activities and to provide tangible personal
6 property, items or property under s. 77.52 (1) (b) or (c), or taxable services and for
7 which the contractor quotes the charge for labor, services of subcontractors, tangible
8 personal property, items and property under s. 77.52 (1) (b) and (c), and taxable
9 services as one price, including a contract for which the contractor itemizes the
10 charges for labor, services of subcontractors, tangible personal property, items and
11 property under s. 77.52 (1) (b) and (c), and taxable services as part of a schedule of
12 values or similar document.

