



State of Wisconsin  
2017 - 2018 LEGISLATURE

LRB-0222/P3  
KRP:amn&emw

DOA:.....Wimmer, BB0024 - Occasional sale exemption threshold increase

**FOR 2017-2019 BUDGET -- NOT READY FOR INTRODUCTION**

AN ACT ...; relating to: the budget.

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*Analysis by the Legislative Reference Bureau*

**TAXATION**

**OTHER TAXATION**

Under current law, there is a sales and use tax exemption for occasional sales of property, items, goods, and services. "Occasional sales" is defined to include isolated and sporadic sales of property, items, goods, and services where the infrequency supports the inference that the seller is not pursuing a full-time or part-time vocation, occupation, or business. This bill modifies the definition of occasional sales to provide a presumption that a seller who sells less than \$2,000 of property, items, goods, and services during a calendar year is not pursuing a full-time or part-time vocation, occupation, or business.

Because this bill relates to an exemption from state or local taxes, it may be referred to the Joint Survey Committee on Tax Exemptions for a report to be printed as an appendix to the bill.

For further information see the *state and local* fiscal estimate, which will be printed as an appendix to this bill.

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

**SECTION 1.** 77.51 (9) (a) of the statutes is renumbered 77.51 (9) (a) 1.

**SECTION 2.** 77.51 (9) (a) 2. of the statutes is created to read:

77.51 (9) (a) 2. For purposes of subd. 1., it is presumed that a seller is not pursuing a vocation, occupation, or business or a partial vocation or occupation or part-time business as a vendor of tangible personal property, or items, property, or goods under s. 77.52 (1) (b), (c), or (d), or taxable services if the seller's total taxable sales price from sales of tangible personal property, items, property, and goods under s. 77.52 (1) (b), (c), and (d), and taxable services is less than \$2,000 during a calendar year.

**SECTION 9338. Initial applicability; Revenue.**

(1) SALES AND USE TAX EXEMPTION FOR OCCASIONAL SALES. The renumbering of section 77.51 (9) (a) of the statutes and the creation of section 77.51 (9) (a) 2. of the statutes first apply to sales beginning on January 1, 2018.

(END)