



2009 ASSEMBLY BILL 800

March 4, 2010 - Introduced by Representatives ROTH, ZIGMUNT, MURSAU, LEMAHIEU, ZIPPERER, SUDER, SPANBAUER, RIPP and PETROWSKI. Referred to Committee on Tourism, Recreation and State Properties.

1 **AN ACT to create** 77.54 (58) of the statutes; **relating to:** a sales and use tax
2 exemption for tangible personal property and taxable services purchased by a
3 skiing facility and used to make the facility more energy efficient.

Analysis by the Legislative Reference Bureau

Under this bill, the sale to a skiing facility of tangible personal property and taxable services that are used to increase the energy efficiency of the skiing facility's operation is exempt from sales and use tax.

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.

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

4 **SECTION 1.** 77.54 (58) of the statutes is created to read:
5 77.54 (58) The sales price from the sale of and the storage, use, or other
6 consumption of tangible personal property and taxable services sold to a business

ASSEMBLY BILL 800**SECTION 1**

1 classified as a skiing facility under industry number 713920 in the North American
2 Industry Classification System, 2007 edition, published by the federal office of
3 management and budget, if the tangible personal property and taxable services are
4 used to increase the energy efficiency of the skiing facility operation.

5 **SECTION 2. Effective date.**

6 (1) The treatment of section 77.54 (58) of the statutes takes effect on the first
7 day of the 2nd month beginning after publication.

8 (END)