



2009 ASSEMBLY BILL 802

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

- 1 **AN ACT to create** 77.51 (7h) (a) 4. of the statutes; **relating to:** a sales and use
2 tax exemption for snowmaking and snow-grooming machines and equipment.

Analysis by the Legislative Reference Bureau

Under current law, the sale of machines and equipment used exclusively and directly by a manufacturer in manufacturing tangible personal property is exempt from the sales and use tax. For sales and use tax purposes, "manufacturing" includes all of the following:

1. Crushing, washing, grading, and blending sand, rock, gravel, and other minerals.
2. Ore dressing.
3. Conveying work in progress directly from one manufacturing process to another in the same plant.
4. Testing or inspecting a new article of tangible personal property that is being manufactured.
5. Storing work in progress in the same plant where the manufacturing occurs.
6. Assembling finished units of tangible personal property.
7. Packaging a new article of tangible personal property.

Under this bill, for sales and use tax purposes, "manufacturing" also includes snowmaking and snow-grooming operations at ski hills, ski slopes, and ski trails.

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.

