



2001 ASSEMBLY BILL 386

May 10, 2001 – Introduced by Representatives ZIEGELBAUER, GRONEMUS, KESTELL, LASSA, RYBA, SERATTI and TOWNSEND, cosponsored by Senators DARLING, HUELSMAN and ROESSLER. Referred to Committee on Ways and Means.

1 **AN ACT** *to repeal* 77.51 (14) (d) of the statutes; **relating to:** the sale of tangible
2 personal property that is delivered in this state.

Analysis by the Legislative Reference Bureau

Under current law, tangible personal property that is sold by a retailer who is not engaged in business in this state and that is delivered in this state by a third party is subject to the sales tax. The third party collects the tax and remits it to the state. Under this bill, tangible personal property that is sold by a retailer who is not engaged in business in this state and that is delivered in this state by a third party is subject to the use tax and the purchaser of the tangible personal property remits the tax to the state.

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:

3 **SECTION 1.** 77.51 (14) (d) of the statutes is repealed.

4 **SECTION 2. Initial applicability.**

