



State of Wisconsin  
2015 - 2016 LEGISLATURE

LRB-3306/1  
JK:jld/emw/amn

## 2015 SENATE BILL 421

December 3, 2015 – Introduced by Senator GUDEX, cosponsored by Representatives BORN, JACQUE, A. OTT, KULP, E. BROOKS, HORLACHER, ROHRKASTE, R. BROOKS, HINTZ, KREMER, TITTL and PETRYK. Referred to Committee on Revenue, Financial Institutions, and Rural Issues.

1     **AN ACT to amend** 77.54 (7m) of the statutes; **relating to:** the sales tax exemption  
2             for occasional sales by nonprofit organizations.

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### *Analysis by the Legislative Reference Bureau*

This bill provides that occasional sales of tangible personal property or services made by nonprofit organizations are exempt from the sales tax if such sales occur on no more than 75 days during the year or the receipts from such sales do not exceed \$50,000. Under current law, such sales are exempt if they occur on no more than 20 days during the year or the receipts from such sales do not exceed \$25,000.

Under current law, if a nonprofit organization sells admissions to an event involving entertainment, the sale of those admissions are exempt from the sales tax only if the payment for the entertainment is no more than \$500. Under the bill, the sale of those admissions is exempt if the payment for the entertainment is no more than \$10,000.

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:***

