



## 2005 ASSEMBLY BILL 346

April 22, 2005 - Introduced by Representatives AINSWORTH, ALBERS, BALLWEG, BIES, GRONEMUS, GUNDERSON, HINES, F. LASEE, LOEFFELHOLZ, MUSSER, NERISON, OTT, OWENS, PETROWSKI, SUDER, TOWNS and VOS, cosponsored by Senators A. LASEE, LEIBHAM, OLSEN and REYNOLDS. Referred to Committee on Agriculture. Referred to Joint Survey Committee on Tax Exemptions.

1     **AN ACT to repeal** 77.54 (30) (a) 3. and 5. and 77.54 (34); and **to amend** 77.54 (3)  
2           (a) of the statutes; **relating to:** a sales tax and use tax exemption on tangible  
3           personal property used in the business of farming.

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### *Analysis by the Legislative Reference Bureau*

Under current law, tractors and other machines that are used exclusively and directly in the business of farming, including horticulture and floriculture, are exempt from the sales tax and the use tax.

Under this bill, tractors and other machines, lubricants, nonpowered equipment, and other tangible personal property that are used exclusively and directly, or are consumed or lose their identities, in the business of farming or husbandry activities, including aquaculture, horticulture, and floriculture, are exempt from the sales tax and the use tax.

This bill will be referred to the joint survey committee on tax exemptions for a detailed analysis, which will be printed as an appendix to this 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:*

4           **SECTION 1.** 77.54 (3) (a) of the statutes is amended to read:

