



2009 ASSEMBLY BILL 449

September 25, 2009 – Introduced by Representatives SHERMAN, VOS, BIES, BROOKS, GUNDERSON, HONADEL and VAN ROY, cosponsored by Senators LEHMAN, SCHULTZ and TAYLOR. Referred to Committee on Jobs, the Economy and Small Business. Referred to Joint Survey Committee on Tax Exemptions.

1 **AN ACT** *to create* 77.54 (30) (a) 8. of the statutes; **relating to:** a sales tax
2 exemption for fuel used for commercial fishing.

Analysis by the Legislative Reference Bureau

This bill creates a sales tax exemption for fuel used in a commercial fishing vessel that is operated by a person who holds a valid commercial fishing license.

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:

3 **SECTION 1.** 77.54 (30) (a) 8. of the statutes is created to read:
4 77.54 (30) (a) 8. Fuel sold for use in a commercial fishing vessel that is operated
5 by a person who holds a valid commercial fishing license under s. 29.519.

6 **SECTION 2. Effective date.**

