



State of Wisconsin
2019 - 2020 LEGISLATURE

LRB-5170/1
JK:cdc

2019 SENATE BILL 645

January 8, 2020 - Introduced by Senators OLSEN, MARKLEIN and MILLER, cosponsored by Representatives BORN, KULP, BALLWEG, DITTRICH, JAGLER, MURPHY, NOVAK, SKOWRONSKI, STUBBS and SUBECK. Referred to Committee on Agriculture, Revenue and Financial Institutions.

- 1 **AN ACT to amend** 77.54 (9m) of the statutes; **relating to:** a sales and use tax
2 exemption for building materials that become a part of a facility for the
3 University of Wisconsin Hospital and Clinics Authority.

Analysis by the Legislative Reference Bureau

This bill provides a sales and use tax exemption for tangible personal property sold to a construction contractor who transfers the property to the University of Wisconsin Hospitals and Clinics Authority as part of constructing a facility for the authority in this state. A similar exemption applies under current law to property sold to a contractor who transfers the property to a local unit of government, technical college district, or institution or campus of the University of Wisconsin System. Under current law, a sale of tangible personal property directly to the University of Wisconsin Hospitals and Clinics Authority is exempt from the sales and use tax, but the exemption does not apply to a contractor who purchases tangible personal property on the authority's behalf.

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:

