

No. 826, A.

Published May 7, 1964.  
Effective May 8, 1964.

#### CHAPTER 496

AN ACT to amend 77.51 (11) (a) 4 and (12) (a) 4 of the statutes, relating to excluding certain federal taxes in computing sales and use tax on certain goods and services.

*The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:*

77.51 (11) (a) 4 and (12) (a) 4 of the statutes are amended to read:

77.51 (11) (a) 4. Any \* \* \* tax included in or added to the purchase price, *except the federal retailers' excise tax which is imposed upon adding machines, calculators, typewriters and furs and items of taxable tangible personal property set forth in s. 77.52 (1) (a) 10, 11, 12 and 14, the federal amusement tax imposed upon the services set forth in s. 77.52 (2) (a) 2 and the federal communications tax imposed upon the services set forth in s. 77.52 (2) (a) 3 and 4.* For purposes of the sales tax, if the retailers establish to the satisfaction of the department that the sales tax imposed by this subchapter has been added to the total amount of the sales price and has not been absorbed by them, the total amount of the sales price shall be deemed to be the amount received exclusive of the sales tax imposed.

(12) (a) 4. Any \* \* \* tax included in or added to the purchase price, *except the federal retailers' excise tax which is imposed upon adding ma-*

*chines, calculators, typewriters and furs and items of taxable tangible personal property set forth in s. 77.52 (1) (a) 10, 11, 12 and 14, the federal amusement tax imposed upon the services set forth in s. 77.52 (2) (a) 2 and the federal communications tax imposed upon the services set forth in s. 77.52 (2) (a) 3 and 4.*

Approved April 29, 1964.

---