

1969 Senate Bill 687

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CHAPTER 257, LAWS OF 1969

AN ACT to amend 77.51 (4r) and (16) and 77.54 (3), (5) (a) and (6) (a) and (c) of the statutes, relating to a tax exemption for tractor fuel and nuclear material converted to gas or steam.

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

SECTION 1a. 77.51 (4r) of the statutes, as created by chapter 154, laws of 1969, is amended to read:

77.51 (4r) A sale or purchase involving transfer of ownership of property shall be deemed to have been completed at the time and place when and where possession is transferred by the seller or his agent to the purchaser or his agent, *except that for purposes of this subsection a common carrier or the U.S. postal service shall be deemed the agent of the seller, regardless of any f.o.b. point and regardless of the method by which freight or postage is paid.*

SECTION 1b. 77.51 (16) of the statutes, as affected by chapter 154, laws of 1969, is amended to read:

77.51 (16) "Storage" and "use" do not include the keeping, retaining or exercising any right or power over tangible personal property *for the purpose of subsequently transporting it outside the state for use thereafter solely outside the state, or for the purpose of being processed, fabricated, or manufactured into, attached to or incorporated into other property to be transported outside the state and thereafter used solely outside the state.*

SECTION 1m. 77.54 (3) of the statutes, as affected by chapter 154, laws of 1969, is amended to read:

77.54 (3) The gross receipts from the sales of and the storage, use or other consumption of tractors and machines, including accessories, attachments, *fuel* and parts therefor, used directly in farming, including dairy farming, agriculture, horticulture or floriculture, but excluding auto-

mobiles, trucks, and other motor vehicles for highway use, when engaged in by the purchaser or user as a business enterprise, but the purchaser or property exempt under this subsection shall be liable for use tax on the sales price of such property at the time any more than nominal other use, including job contracting, is made of such property.

SECTION 1r. 77.54 (5) (a) of the statutes, as affected by chapter 154, laws of 1969, is amended to read:

77.54 (5) (a) Aircraft, including accessories, attachments, *fuel* and parts therefor, sold to persons using such aircraft as certified or licensed carriers of persons or property in interstate or foreign commerce under authority of the laws of the United States or any foreign government, or sold to any foreign government for use by such government outside this state and aircraft, motor vehicles or truck bodies sold to persons who are not residents of this state and who will not use such aircraft, motor vehicles or trucks for which the truck bodies were made in this state otherwise than in the removal of such aircraft, motor vehicles or trucks from this state.

SECTION 2. 77.54 (6) (a) and (c) of the statutes, as affected by chapter 154, laws of 1969, are amended to read:

77.54 (6) (a) ~~Specific machinery~~ *Machines* and *specific* processing equipment and repair parts or replacements thereof, exclusively ~~designed~~ and ~~made for and specifically~~ *directly* used by a manufacturer in manufacturing tangible personal property.

(c) Coal, oil, gas and nuclear material converted to electric energy, *gas or steam* by utilities.

SECTION 3. This act shall take effect on September 1, 1969.

Approved November 25, 1969.
