

1983 Assembly Bill 435

Date of enactment: **April 23, 1984**
Date of publication: **April 30, 1984**

1983 Wisconsin Act 341

AN ACT *to amend 77.52 (2) (a) 1 of the statutes, relating to a sales tax exemption on furnishing lodging in certain mobile homes.*

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

PREFATORY NOTE: Under current law, the retail sales tax is imposed upon the furnishing of rooms or lodging to persons for less than one month by hotelkeepers, motel operators and other persons furnishing accommodations that are available to the public in such buildings as rooming houses, resort lodges and cabins. However, such accommodations that are rented for a continuous period of more than one month are exempt from the sales tax [s. 77.52 (2) (a) 1, stats.].

The department of revenue has interpreted s. 77.52 (2) (a) 1, stats., to exempt from the sales tax the rental of accommodations for more than one month in mobile homes only if the mobile home is classified as real property.

This bill provides that the rental of accommodations for more than one month in mobile homes is exempt from the sales tax regardless of whether the mobile home is classified as real property or as personal property.

SECTION 1. 77.52 (2) (a) 1 of the statutes is amended to read:

77.52 (2) (a) 1. The furnishing of rooms or lodging to transients by hotelkeepers, motel operators and other persons furnishing accommodations that are available to the public, irrespective of whether membership is required for use of the accommodations. As used in this paragraph, "transient" means any person residing for a continuous period of less than one month in a hotel, motel or other furnished accommodations available to the public. As used in this paragraph, "hotel" or "motel" means a building or group of buildings in which the public may obtain accommodations for a consideration, including, without limitation, such establishments as inns, motels, tourist homes, tourist houses or courts, lodging houses, rooming houses, summer camps, apartment hotels, resort lodges and cabins and any other building or group of buildings in which accommodations are available to the public, except accommodations, including mobile homes as defined in s. 66.058 (1) (e) whether the mobile home is classified as real or as personal property, rented for a continuous period of more than one month and accommodations furnished by any hospitals, sanatoriums, or nursing homes, or by corporations or associations organized and operated exclusively for religious, charitable or educational purposes provided that no part of the net earnings of such corporations and associations inures to the benefit of any private shareholder or individual;

SECTION 2. **Initial applicability.** This act first applies to gross receipts received on the first day of the 2nd month beginning after the effective date of this act.
