



1995 ASSEMBLY BILL 142

February 15, 1995 - Introduced by Representatives URBAN, DUFF, DOBYNS, ALBERS, OWENS, R. YOUNG, BALDUS, SPRINGER and BOYLE. Referred to Joint survey committee on Tax Exemptions.

1 **AN ACT to amend** 77.52 (2) (a) 1. and 77.54 (30) (d) of the statutes; **relating to:**
2 the sales tax and room tax on transient accommodations.

Analysis by the Legislative Reference Bureau

Under current law, the room tax and the sales tax are imposed on the furnishing of living accommodations for less than one month. This bill changes the applicable time period to less than six months.

This bill will be referred to the joint survey committee on tax exemptions for a detailed analysis, which will 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.** 77.52 (2) (a) 1. of the statutes is amended to read:
4 77.52 (2) (a) 1. The furnishing of rooms or lodging to transients by hotelkeepers,
5 motel operators and other persons furnishing accommodations that are available to
6 the public, irrespective of whether membership is required for use of the
7 accommodations, including the furnishing of rooms or lodging through the sale of a
8 time-share property, as defined in s. 707.02 (32), if the use of the rooms or lodging
9 is not fixed at the time of sale as to the starting day or the lodging unit. In this
10 subdivision, "transient" means any person residing for a continuous period of less

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1 than one ~~month~~ year in a hotel, motel or other furnished accommodations available
2 to the public. In this subdivision, “hotel” or “motel” means a building or group of
3 buildings in which the public may obtain accommodations for a consideration,
4 including, without limitation, such establishments as inns, motels, tourist homes,
5 tourist houses or courts, lodging houses, rooming houses, summer camps, apartment
6 hotels, resort lodges and cabins and any other building or group of buildings in which
7 accommodations are available to the public, except accommodations, including
8 mobile homes as defined in s. 66.058 (1) (d), rented for a continuous period of ~~more~~
9 ~~than one month~~ 6 months or more and accommodations furnished by any hospitals,
10 sanatoriums, or nursing homes, or by corporations or associations organized and
11 operated exclusively for religious, charitable or educational purposes provided that
12 no part of the net earnings of such corporations and associations inures to the benefit
13 of any private shareholder or individual.

14 **SECTION 2.** 77.54 (30) (d) of the statutes is amended to read:

15 77.54 (30) (d) In this subsection “residential use” means use in a structure or
16 portion of a structure which is a person’s permanent residence, but does not include
17 use in transient accommodations, as specified in s. 77.52 (2) (a) 1., 1993 stats., motor
18 homes, travel trailers or other recreational vehicles.

19 **SECTION 3. Effective date.**

20 (1) This act takes effect on the first day of the 2nd month beginning after
21 publication.

22 (END)