



## 1997 ASSEMBLY BILL 471

August 14, 1997 - Introduced by Representatives GROTHMAN, BRANDEMUEHL, GRONEMUS, HAHN, HOVEN, JENSEN, KEDZIE, KELSO, LAZICH, MUSSER, OLSEN, OTT, OTTE, OURADA, OWENS, PORTER, POWERS, SCHAFFER, SERATTI, SYKORA, UNDERHEIM, VRAKAS and ZUKOWSKI, cosponsored by Senators GROBSCHMIDT, HUELSMAN, ROESSLER and ZIEN. Referred to Joint survey committee on Tax Exemptions.

1     **AN ACT to amend** 77.52 (13) of the statutes; **relating to:** allowing building  
2             contractors to use the sales tax exemption certificate of an exempt entity when  
3             purchasing goods or services exclusively for construction for the exempt entity.

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### *Analysis by the Legislative Reference Bureau*

This bill allows building contractors to use the sales tax exemption certificate of an exempt entity when purchasing goods or services exclusively for construction for the exempt entity.

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 this bill.

For further information see the *state and local* fiscal estimate, which will be printed as an appendix to this bill.

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

4             **SECTION 1.** 77.52 (13) of the statutes is amended to read:  
5             77.52 (13) For the purpose of the proper administration of this section and to  
6             prevent evasion of the sales tax it shall be presumed that all receipts are subject to  
7             the tax until the contrary is established. The burden of proving that a sale of tangible

**ASSEMBLY BILL 471****SECTION 1**

1 personal property or services is not a taxable sale at retail is upon the person who  
2 makes the sale unless that person takes from the purchaser a certificate to the effect  
3 that the property or service is purchased for resale or is otherwise exempt. A  
4 building contractor who purchases goods or services exclusively for use in  
5 construction for an entity sales to which are exempt under this subchapter may use  
6 an exemption certificate of the exempt entity if the building contractor also presents  
7 a statement from the exempt entity that the goods or services are to be used  
8 exclusively for construction for the exempt entity.

9 **SECTION 2. Effective date.**

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

12 (END)