



1997 ASSEMBLY BILL 923

March 17, 1998 - Introduced by Representative GROTHMAN, cosponsored by Senator PANZER. Referred to Joint survey committee on Tax Exemptions.

1 **AN ACT to amend** 77.51 (9) (e) of the statutes; **relating to:** the sales tax
2 exemption for certain sales by auctioneers.

Analysis by the Legislative Reference Bureau

Under current law, sales of personal farm property or household goods at an auction are exempt from the sales tax if the auction is not held at regular intervals. Under this bill, those sales are exempt if they are held at a location where the auctioneer holds 3 or fewer auctions during the year.

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.

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

3 **SECTION 1.** 77.51 (9) (e) of the statutes is amended to read:
4 77.51 (9) (e) An auction ~~which~~ that is the sale of personal farm property or
5 household goods and ~~not that is~~ held at regular intervals a location where the
6 auctioneer holds 3 or fewer auctions during the year. In this paragraph in respect

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1 to indoor locations, "location" means a building, except that in the case of a shopping
2 center or shopping mall "location" means a store.

3 (END)