

1999 DRAFTING REQUEST

Bill

Received: **10/28/98**

Received By: **shoveme**

Wanted: **As time permits**

Identical to LRB:

For: **David Brandemuehl (608) 266-1170**

By/Representing: **Paul**

This file may be shown to any legislator: **NO**

Drafter: **shoveme**

May Contact:

Alt. Drafters:

Subject: **Tax - sales**

Extra Copies:

Topic:

Sales tax exemption; farm animal ear tags and mastitis detection solution

Instructions:

See Attached. Create sales tax exemption for farm animal ear tags and mastitis detection solution. See DOR materials

Drafting History:

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
/1	shoveme 11/20/98	jgeller 11/20/98	hhagen 11/23/98	_____	lrb_docadmin 11/23/98	lrb_docadminS&L 12/8/98	Tax

FE Sent For: **12/8/98** .

"/1"

<END>

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			11/23	11/23			

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FE Sent For:

<END>

John - To exempt additional items used in farming, such as ear tags, I feel the best approach is to add them to the list in sec. 77.54(3m), Wis. Stats., as repealed and recreated by 1997 Wis. Act 27 (Attachment 1). This requires exclusive use in the business of farming.

Attachment 2 is a copy of the sales & use tax general exemption section, with the farming exemptions highlighted.

Mike
10/21/98

77.53 (1m) (a) If the motor vehicle is assigned to and used by an employe of the dealer for whom the dealer is required to withhold amounts for federal income tax purposes or by a person who both has an ownership interest in the dealership and actively participates in the day-to-day operation of the dealership, \$96 per month for each motor vehicle registration plate held by the dealer, except that beginning in 1997 the department shall annually, as of January 1, adjust the dollar amount under this paragraph, rounded to the nearest whole dollar, to reflect the annual percentage change in the U.S. consumer price index for all urban consumers, U.S. city average, as determined by the U.S. department of labor, for the 12 months ending on June 30 of the year before the change. In this paragraph, "actively participates" means performs services for the motor vehicle dealership, including selling, accounting, managing and consulting; for more than 500 hours in a taxable year for which the person receives compensation, and "actively participates" does not include services performed only in the capacity of an investor; including studying and reviewing financial statements or reports on the operation of the business, preparing or compiling summaries or analyses of the finances of the business for the investor's own use or monitoring the finances or operations of the activity in a non-managerial capacity.

SECTION 2392m. 77.53 (9) of the statutes is amended to read:

77.53 (9) Every retailer selling tangible personal property or taxable services for storage, use or other consumption in this state shall obtain a certificate under s. 73.03 (50) and give the name and address of all agents operating in this state, the location of all distribution or sales houses or offices or other places of business in this state, the standard industrial code classification of each place of business in this state and such other information as the department requires.

SECTION 2392mm. 77.53 (9) of the statutes, as affected by 1997 Wisconsin Act (this act), is amended to read:

77.53 (9) Every retailer selling tangible personal property or taxable services for storage, use or other consumption in this state shall register with the department and obtain a certificate under s. 73.03 (50) and give the name and address of all agents operating in this state, the location of all distribution or sales houses or offices or other places of business in this state, the standard industrial code classification of each place of business in this state and such the other information as that the department requires.

Vetoed In Part SECTION 2392no. 77.53 (9m) of the statutes is amended to read:

77.53 (9m) Any person who is not otherwise required to collect any tax imposed by this subchapter and who makes sales to persons within this state of tangible personal property or taxable services the use of which is sub-

~~ject to tax under this subchapter may register with the department under the terms and conditions that the department imposes and shall obtain a valid certificate under s. 73.03 (50) and thereby be authorized and required to collect, report and remit to the department the use tax imposed by this subchapter.~~

SECTION 2392p. 77.53 (10) of the statutes is amended to read:

77.53 (10) For the purpose of the proper administration of this section and to prevent evasion of the use tax and the duty to collect the use tax, it is presumed that tangible personal property or taxable services sold by any person for delivery in this state is sold for storage, use or other consumption in this state until the contrary is established. The burden of proving the contrary is upon the person who makes the sale unless that person takes from the purchaser a certificate to the effect that the property or taxable service is purchased for resale, or otherwise exempt from the tax; except that no certificate is required for sales of commodities, as defined in 7 USC 2, that are consigned for resale in a warehouse in or from which the commodity is deliverable on a contract for future delivery subject to a commodity market regulated by the U.S. commodity futures trading commission if upon the sale the commodity is not removed from the warehouse.

SECTION 2393. 77.54 (3m) of the statutes is repealed and recreated to read:

77.54 (3m) The gross receipts from the sale of and the storage, use or other consumption of the following items if they are used exclusively by the purchaser or user in the business of farming; including dairy farming, agriculture, horticulture, floriculture and custom farming services:

- (a) Seeds for planting.
- (b) Plants.
- (c) Feed.
- (d) Fertilizer.
- (e) Soil conditioners.
- (f) Animal bedding.
- (g) Sprays, pesticides and fungicides.
- (h) Breeding and other livestock.
- (i) Poultry.
- (j) Farm work stock.
- (k) Baling twine and baling wire.
- (L) Containers for fruits, vegetables, grain, hay, silage and animal wastes.
- (m) Plastic bags, plastic sleeves and plastic sheeting used to store or cover hay or silage.

SECTION 2393no. 77.54 (14) (f) of the statutes is recreated to read:

77.54 (14) (f) Furnished without charge to a physician, surgeon, nurse anesthetist, advanced practice nurse, osteopath, dentist who is licensed under ch. 447, podiatrist who is licensed under ch. 448 or optometrist who is licensed under ch. 449 if the medicine may not be dispensed without a prescription.

Vetoed
In Part

77.53 FOREST CROPLANDS; SALES AND USE TAXES

aircraft; in this state at the time the aircraft is registered in this state.

(d) If the owner or lessee is a partnership, all of the corporate partners fulfill the requirements under par. (c) and none of the general partners and none of the limited partners who has management or control responsibilities is domiciled in this state and the partnership has no other tangible personal property and no real property; except aircraft and such property as hangars, accessories, attachments, fuel and parts required for operation of aircraft; in this state at the time the aircraft is registered in this state.

(dm) If the owner or lessee is a limited liability company, all of the corporate members fulfill the requirements under par. (c) and none of the managers and none of the members who has management or control responsibilities is domiciled in this state and the limited liability company has no other tangible personal property and no real property; except aircraft and such property as hangars, accessories, attachments, fuel and parts required for operation of aircraft; in this state at the time the aircraft is registered in this state.

(e) If the owner or lessee is an individual, the owner or lessee is not domiciled in this state.

(f) If the owner or lessee is an estate, trust or cooperative; that estate, that trust and its grantor or that cooperative does not have real property or other tangible personal property; except aircraft and such property as hangars, accessories, attachments, fuel and parts required for operation of aircraft; in this state at the time the aircraft is registered in this state.

(g) The department has not determined that the owner, if the owner is a corporation, trust, partnership or limited liability company, was formed to qualify for the exception under this subsection.

(18) This section does not apply to the storage, use or other consumption in this state of household goods for personal use or to aircraft, motor vehicles, boats, snowmobiles, mobile homes, trailers, semitrailers and all-terrain vehicles, for personal use, purchased by a nondomiciliary of this state outside this state 90 days or more before bringing the goods or property into this state in connection with a change of domicile to this state.

History: 1971 c. 125, 211; 1977 c. 29, 418; 1979 c. 1, 174; 1981 c. 317; 1983 a. 2; 1985 a. 29; 1987 a. 27, 268, 399; 1991 a. 39, 316; 1993 a. 16, 112; 1995 a. 27, 209

77.535 Increases; building materials. Increases in the rates of the taxes under this subchapter do not apply to building materials purchased by persons engaged in constructing, altering, repairing or improving real estate for others when the materials so purchased by those persons are affixed and made a structural part of real estate in the fulfillment of a written contract for a fixed price not subject to change or modification, or to a formal written bid that cannot be altered or withdrawn, if the contract is entered into or the bid is made before the effective date of the sales and use tax rate increase.

History: 1981 c. 317.

77.54 General exemptions. There are exempted from the taxes imposed by this subchapter:

(1) The gross receipts from the sale of and the storage, use or other consumption in this state of tangible personal property and services the gross receipts from the sale of which, or the storage, use or other consumption of which, this state is prohibited from taxing under the constitution or laws of the United States or under the constitution of this state.

(2) The gross receipts from sales of and the storage, use or other consumption of tangible personal property becoming an ingredient or component part of an article of tangible personal property or which is consumed or destroyed or loses its identity in the manufacture of tangible personal property in any form destined for sale, but this exemption shall not include fuel or electricity.

(2m) The gross receipts from the sales of and the storage, use or other consumption of tangible personal property or services

that become an ingredient or component of shoppers guides, newspapers or periodicals or that are consumed or lose their identity in the manufacture of shoppers guides, newspapers or periodicals, whether or not the shoppers guides, newspapers or periodicals are transferred without charge to the recipient. In this subsection, "shoppers guides", "newspapers" and "periodicals" have the meanings under sub. (15). The exemption under this subdivision does not apply to advertising supplements that are not newspapers.

(3) (a) The gross receipts from the sales of and the storage, use or other consumption of tractors and machines, including accessories, attachments and parts therefor, used exclusively and directly in the business of farming, including dairy farming, agriculture, horticulture, floriculture and custom farming services, but excluding automobiles, trucks, and other motor vehicles for highway use; excluding personal property that is attached to, fastened to, connected to or built into real property or that becomes an addition to, component of or capital improvement of real property and excluding tangible personal property used or consumed in the erection of buildings or in the alteration, repair or improvement of real property, regardless of any contribution that that personal property makes to the production process in that building or real property and regardless of the extent to which that personal property functions as a machine.

(b) In par. (a):

- 1. "Building" has the meaning given under s. 70.111 (10) (a) 1.
2. "Machine" means an assemblage of parts that transmits force, motion and energy from one part to another in a predetermined manner.
3. "Used exclusively" means used to the exclusion of all other uses except for other use not exceeding 5% of total use.

(c) For purposes of this subsection, the following items retain their character as tangible personal property, regardless of the extent to which they are fastened to, connected to or built into real property:

- 1. Auxiliary power generators.
2. Bale loaders.
3. Barn cleaners and elevators.
4. Conveyors.
5. Feed elevators and augers.
6. Grain dryers and grinders.
7. Milk coolers.
8. Milking machines; including piping, pipeline washers and compressors.
9. Powered feeders, excluding platforms and troughs constructed from ordinary building materials.
10. Silo unloaders.

(3m) The gross receipts from sales of and the storage, use or other consumption of seeds for planting, plants, feed, fertilizer, soil conditioners, animal bedding, sprays, pesticides, fungicides, breeding and other livestock, poultry, farm work stock, baling twine and baling wire, and containers for fruits, vegetables, grain and animal wastes used exclusively in farming, including dairy farming, agriculture, horticulture or floriculture when engaged in by the purchaser or user as a business enterprise.

(4) Gross receipts from the sale of tangible personal property, and the storage, use or other consumption in this state of tangible personal property which is the subject of any such sale, by any elementary school or secondary school, exempted as such from payment of income or franchise tax under ch. 71, whether public or private.

(5) The gross receipts from the sale of and the storage, use or other consumption of:

(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 gov-

Revised BY 1/197 Act 27

2. The gross receipts from sales by any person, organization or establishment of the following items for off-premises consumption are taxable:

- a. Meals and sandwiches, whether heated or not.
 - b. Heated food or heated beverages.
 - c. Soda fountain items such as sundaes, milk shakes, malts, ice cream cones and sodas.
 - d. Candy, chewing gum, lozenges, popcorn and confections.
3. Taxable gross receipts shall include cover, minimum, entertainment, service or other charges made to patrons or customers.

4. Taxable sales do not include meals, food, food products or beverages sold by hospitals, sanatoriums, nursing homes, retirement homes, community-based residential facilities as defined in s. 50.01 (1g) or day care centers registered under ch. 48 and served at a hospital, sanatorium, nursing home, retirement home, community-based residential facility or day care center. In this subdivision "retirement home" means a nonprofit residential facility where 3 or more unrelated adults or their spouses have their principal residence and where support services, including meals from a common kitchen, are available to residents. Taxable sales do not include meals, food, food products or beverages sold to the elderly or handicapped by persons providing "mobile meals on wheels".

5. Taxable sales shall not include meals, food, food products or beverages furnished in accordance with any contract or agreement by a public or private institution of higher education.

6. For purposes of subd. 1., "premises" shall be construed broadly, and, by way of illustration but not limitation, shall include the lobby, aisles and auditorium of a theater or the seating, aisles and parking area of an arena, rink or stadium or the parking area of a drive-in or outdoor theater. The premises of a caterer with respect to catered meals or beverages shall be the place where served. Vending machine premises shall include the room or area in which located.

(21) The gross receipts from the sales of and the storage, use or other consumption of caskets and burial vaults for human remains.

(22) The gross receipts from the sales of or the storage, use or other consumption of the following property and of parts and accessories for the following property:

- (a) Artificial devices individually designed, constructed or altered solely for the use of a particular physically disabled person so as to become a brace, support, supplement, correction or substitute for the bodily structure including the extremities of the individual.
- (b) Artificial limbs, artificial eyes, hearing aids and other equipment worn as a correction or substitute for any functioning portion of the body.
- (c) Artificial teeth sold by a dentist.
- (d) Eye glasses when especially designed or prescribed by an ophthalmologist, physician, oculist or optometrist for the personal use of the owner or purchaser.
- (e) Crutches and wheelchairs including motorized wheelchairs and scooters for the use of persons who are ill or disabled.
- (f) Antiembolism elastic hose and stockings that are prescribed by a physician and sold to the ultimate consumer.
- (g) Adaptive equipment that makes it possible for handicapped persons to enter, operate or leave a vehicle, as defined in s. 27.01 (7) (a) 2., if that equipment is purchased by the individual who will use it, a person acting directly on behalf of that individual or a nonprofit organization.

(23m) The gross receipts from the sale, lease or rental of or the storage, use or other consumption of motion picture film or tape, and advertising materials related thereto, sold, leased or rented to a motion picture theater or radio or television station.

(25) The gross receipts from the sale of and the storage of printed material which is designed to advertise and promote the

sale of merchandise, or to advertise the services of individual business firms, which printed material is purchased and stored for the purpose of subsequently transporting it outside the state by the purchaser for use thereafter solely outside the state.

(26) The gross receipts from the sales of and the storage, use, or other consumption of tangible personal property which becomes a component part of an industrial waste treatment facility that is exempt under s. 70.11 (21) (a) or that would be exempt under s. 70.11 (21) (a) if the property were taxable under ch. 70, or tangible personal property which becomes a component part of a waste treatment facility of this state or any agency thereof, or any political subdivision of the state or agency thereof as provided in s. 40.02 (28). The exemption includes replacement parts therefor, and also applies to chemicals and supplies used or consumed in operating a waste treatment facility and to purchases of tangible personal property made by construction contractors who transfer such property to their customers in fulfillment of a real property construction activity. This exemption does not apply to tangible personal property installed in fulfillment of a written construction contract entered into, or a formal written bid made, prior to July 31, 1975.

(26m) The gross receipts from the sale of and the storage, use or other consumption of waste reduction or recycling machinery and equipment, including parts therefor, exclusively and directly used for waste reduction or recycling activities which reduce the amount of solid waste generated, reuse solid waste, recycle solid waste, compost solid waste or recover energy from solid waste. The exemption applies even though an economically useful end product results from the use of the machinery and equipment. For the purposes of this subsection, "solid waste" means garbage, refuse, sludge or other materials or articles, whether these materials or articles are discarded or purchased, including solid, semi-solid, liquid or contained gaseous materials or articles resulting from industrial, commercial, mining or agricultural operations or from domestic use or from public service activities.

(27) The gross receipts from the sale of semen used for artificial insemination of livestock.

(28) The gross receipts from the sale of and the storage, use or other consumption to or by the ultimate consumer of apparatus or equipment for the injection of insulin or the treatment of diabetes and supplies used to determine blood sugar level.

(29) The gross receipts from the sales of and the storage, use or other consumption of equipment used in the production of maple syrup.

(30) (a) The gross receipts from the sale of:

1. Coal, fuel oil, propane, steam, peat, fuel cubes produced from solid waste and wood used for fuel sold for residential use.
2. Electricity and natural gas sold during the months of November, December, January, February, March and April for residential use.
3. Electricity sold during the months of November, December, January, February, March and April for use in farming, including but not limited to agriculture, dairy farming, floriculture and horticulture.
4. Any residue that is used as fuel in a business activity and that results from the harvesting of timber or the production of wood products, including slash, sawdust, shavings, edgings, slabs, leaves, wood chips, bark and wood pellets manufactured primarily from wood or primarily from wood residue.

5. Fuel sold for use in farming, including but not limited to agriculture, dairy farming, floriculture and horticulture.

(b) For purposes of this subsection, electricity or natural gas is considered sold at the time of billing. If the billing is by mail, the time of billing is the day on which the billing is mailed.

(c) If fuel or electricity is sold partly for a use exempt under this subsection and partly for a use which is not exempt under this subsection, no tax shall be collected on that percentage of the gross receipts equal to the percentage of the fuel or electricity

which is used for an exempt use, as specified in an exemption certificate provided by the purchaser to the seller.

(d) In this subsection "residential use" means use in a structure or portion of a structure which is a person's permanent residence, but does not include use in transient accommodations, as specified in s. 77.52 (2) (a) 1., motor homes, travel trailers or other recreational vehicles.

(e) For purposes of this subsection, a seller of electricity or natural gas is not required to comply with the requirement of obtaining exemption certificates under s. 77.52 (13) for sales of electricity or natural gas to accounts not covered by par. (c) which are properly classified as residential or farms pursuant to schedules which are filed for rate tariff purposes with the public service commission under s. 196.19 and which are in force at the time of the sales or are properly so classified for classification purposes as directed by the federal rural electrification administration. Nothing in this paragraph shall be construed to broaden the exemption specified in par. (a).

(f) Sellers of coal, fuel oil, propane, steam, peat, fuel cubes produced from solid waste and wood used for fuel shall not be required to obtain an exemption certificate under s. 77.52 (13) from a purchaser if all the fuel sold is for residential use and the seller maintains adequate records to identify which sales are exempt.

(31) The gross receipts from the sale of and the storage, use or other consumption in this state, but not the lease or rental, of used mobile homes that are primary housing units under s. 340.01 (29).

(32) The gross receipts from charges, including charges for a search, imposed by an authority, as defined in s. 19.32 (1), for copies of a public record that a person may examine and use under s. 16.61 (12) or for copies of a record under s. 19.35 (1).

(33) The gross receipts from sales of and the storage, use or other consumption of medicines used on farm livestock, not including workstock.

(34) The gross receipts from the sale of and the storage, use or other consumption of milk house supplies used exclusively in producing and handling milk on dairy farms.

(35) The gross receipts from the sales of tangible personal property, tickets or admissions by any baseball team affiliated with the Wisconsin Department of American Legion baseball.

(36) The gross receipts from the rental for a continuous period of one month or more of a mobile home, as defined in s. 66.051 (1) (d), that is used as a residence.

(37) The gross receipts from revenues collected under s. 146.70 (3).

(38) The gross receipts from the sale of and the storage, use or other consumption of snowmobile trail groomers and attachments for them that are purchased, stored, used or consumed by a snowmobile club that meets at least 3 times a year, that has at least 10 members, that promotes snowmobiling and that participates in the department of natural resources' snowmobile program under s. 350.12 (4) (b).

(39) The gross receipts from the sale of and the storage, use or other consumption of off-highway, heavy mechanical equipment such as feller bunchers, slashers, delimiters, chippers, hydraulic loaders, loaders, skidder-forwarders, skidders, timber wagons and tractors used exclusively and directly in the harvesting or processing of raw timber products in the field by a person in the logging business. In this subsection, "heavy mechanical equipment" does not include hand tools such as axes, chains, chain saws and wedges.

(40) The gross receipts from the sale, lease or rental of and the storage, use or other consumption of cloth diapers.

(41) The gross receipts from the sale of building materials, supplies and equipment to; and the storage, use or other consumption of those kinds of property by; owners, contractors, subcontractors or builders if that property is acquired solely for or used

solely in, the construction, renovation or development of property that would be exempt under s. 70.11 (36).

(42) The gross receipts from the sale of and the storage, use or other consumption of animal identification tags provided under s. 93.06 (1h) and standard samples provided under s. 93.06 (1s).

History: 1971 c. 64, 154, 215, 311; 1973 c. 90, 156, 240; 1975 c. 39, 96, 102, 146, 200; 1977 c. 29; 1977 c. 83 ss. 13, 26; 1977 c. 250, 368, 418; 1979 c. 1, 34, 87, 174; 1981 c. 20; 1981 c. 79 s. 18; 1981 c. 96 s. 67; 1981 c. 264, 1981 c. 282 s. 47; 1981 c. 317; 1983 a. 27 ss. 1284d to 1284np, 2202 (38); 1983 a. 189 ss. 101, 106, 329 (5), (12), (13), 1983 a. 192, 287, 405, 426, 498, 510, 538, 544, 1985 a. 29, 149, 332; 1987 a. 27; 1987 a. 312 s. 17; 1987 a. 399; 1989 a. 31, 238, 270, 335, 359; 1991 a. 37, 39, 269, 316, 1993 a. 16, 263, 332; 1995 a. 27, 125, 225, 227; s. 13.93 (2) (c).

A taxpayer in the business of processing scrap metal is engaged in manufacturing as defined by s. 77.51 (27), 1983 stats [now s. 77.54 (6m)] *H. Samuels Co. v. Dept. of Revenue*, 70 W (2d) 1076, 236 NW (2d) 250.

add Mastitis detection solution here

the personal property or

(a) The United States, its unincorporated agencies and instrumentalities;

(b) Any incorporated agency or instrumentality of the United States wholly owned by the United States or by a corporation wholly owned by the United States.

(2) There are exempted from the computation of the amount of the sales tax the gross receipts from sales of tangible personal property to a common or contract carrier, shipped by the seller via the purchasing carrier under a bill of lading whether the freight is paid in advance, or the shipment is made freight charges collect, to a point outside this state and the property is actually transported to the out-of-state destination for use by the carrier in the conduct of its business as a carrier.

(2m) There are exempted from the computation of the amount of sales tax the gross receipts from sales of railroad crossties to a common or contract carrier, shipped wholly or in part by way of the purchasing carrier under a bill of lading, whether the freight is paid in advance or the shipment is made freight charges collect, to a point outside this state if the property is transported to the out-of-state destination for use by the carrier in the conduct of its business as a carrier. Interruption of the shipment for storage, drying, processing or creosoting of the railroad crossties in this state does not invalidate the exemption under this subsection.



119

1999 BILL

gen

1 AN ACT ...; relating to: exempting from the sales tax and the use tax farm animal
2 ear tags and mastitis[✓] detection solution.

farm

Analysis by the Legislative Reference Bureau

Under current law, various products that are^{farm} used in farming are exempt from the sales tax and the use tax, such as seeds for planting, animal bedding, fertilizer, medicines used on certain~~tax~~ livestock and milk house supplies. This bill exempts from the sales tax and the use tax animal ear tags and mastitis detection solution.

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. 77.54 (3m) (n)^{✓x} of the statutes is created to read:

4 77.54 (3m) (n)[✓] Ear tags used on farm animals.

5 SECTION 2. 77.54 (34)^{✓x} of the statutes is amended to read:

**SUBMITTAL
FORM**

**LEGISLATIVE REFERENCE BUREAU
Legal Section Telephone: 266-3561
5th Floor, 100 N. Hamilton Street**

The attached draft is submitted for your inspection. Please check each part carefully, proofread each word, and sign on the appropriate line(s) below.

Date: 11/23/98

To: Representative Brandemuehl

Relating to LRB drafting number: LRB-0684

Topic

Sales tax exemption; farm animal ear tags and mastitis detection solution

Subject(s)

Tax - sales

1. **JACKET** the draft for introduction Brandemuehl
in the **Senate** ____ or the **Assembly** (check only one). Only the requester under whose name the drafting request is entered in the LRB's drafting records may authorize the draft to be submitted. Please allow one day for the preparation of the required copies.

2. **REDRAFT.** See the changes indicated or attached _____.
A revised draft will be submitted for your approval with changes incorporated.

3. Obtain **FISCAL ESTIMATE NOW**, prior to introduction Brandemuehl.
If the analysis indicates that a fiscal estimate is required because the proposal makes an appropriation or increases or decreases existing appropriations or state or general local government fiscal liability or revenues, you have the option to request the fiscal estimate prior to introduction. If you choose to introduce the proposal without the fiscal estimate, the fiscal estimate will be requested automatically upon introduction. It takes about 10 days to obtain a fiscal estimate. Requesting the fiscal estimate prior to introduction retains your flexibility for possible redrafting of the proposal.

If you have any questions regarding the above procedures, please call 266-3561. If you have any questions relating to the attached draft, please feel free to call me.

Marc E. Shovers, Senior Legislative Attorney
Telephone: (608) 266-0129