

1999 DRAFTING REQUEST

Assembly Substitute Amendment (ASA-AB390)

Received: 11/08/1999

Received By: jkreye

Wanted: Today

Identical to LRB:

For: Michael Lehman (608) 267-2367

By/Representing: Bill Ford

This file may be shown to any legislator: NO

Drafter: jkreye

May Contact: Bill Ford 6-0680

Alt. Drafters:

Subject: Tax - sales

Extra Copies:

Pre Topic:

No specific pre topic given

Topic:

Definition of tangible personal property for sales and use tax purposes

Instructions:

See Attached

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>
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FE Sent For:

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FE Sent For:		1/	cm 11/8				

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VJK

11/08/1999

**ASSEMBLY SUBSTITUTE AMENDMENT ,
TO 1999 ASSEMBLY BILL 390**

1 **AN ACT** to amend 77.51 (20); and to create 77.52 (2m) (c) of the statutes; relating to:
2 the definition of tangible personal property that is subject to a sales or use tax.

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

3 **SECTION 1.** 77.51 (20) of the statutes is amended to read:

4 77.51 (20) "Tangible personal property" means all tangible personal property of every
5 kind and description and includes electricity, natural gas, steam and water and also leased
6 property affixed to realty if the lessor has the right to remove the property upon breach or
7 termination of the lease agreement, unless the lessor of the property is also the lessor of the
8 realty to which the property is affixed. "Tangible personal property" also includes coins and
9 stamps of the United States sold or traded as collectors' items above their face value; tangible
10 forms of books, booklets, pamphlets, flyers, labels, tags, tickets, newspapers, periodicals,
11 shoppers guides, controlled circulation publications, videotapes, video game cartridges, audio
12 tapes, phonographic records, compact discs, laser discs, digital video discs, digital versatile
13 discs, photographic prints and negatives, photocopies, printed or embossed advertising
14 specialties, works of art and finished art; and computer programs except custom computer
15 programs.

16 **SECTION 2.** 77.52 (2m) (c) of the statutes is created to read:

17 77.52 (2m) (c) No part of the charge for a service that is not subject to tax under sub.
18 (2) may be deemed a sale or rental of tangible personal property if the tangible personal

1 property transferred by the service provider is incidental to the selling, performing or
2 furnishing of the service.

3 (END)





cmA

~~PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION~~
ASSEMBLY SUBSTITUTE AMENDMENT,
TO 1999 ASSEMBLY BILL 390

TODAY
11-8-99

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*no
space
&
"audiotapes"*

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