

## 1999 SENATE BILL 152

May 13, 1999 – Introduced by Senators A. LASEE, HUELSMAN and DRZEWIECKI, cosponsored by Representatives GROTHMAN, GRONEMUS, SYKORA and POWERS. Referred to Joint survey committee on Tax Exemptions.

1     **AN ACT** *to amend* 77.54 (7m) of the statutes; **relating to:** the tax exemption for  
2           occasional sales.

---

***Analysis by the Legislative Reference Bureau***

One of the requirements for occasional sales, which are exempt from the sales tax and the use tax, is that the seller not pay more than \$300 for entertainment for the event at which the sale is made. This bill increases that limit to \$500.

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 (7m) of the statutes is amended to read:

4           77.54 (7m) Occasional sales of tangible personal property or services, including  
5           but not limited to admissions or tickets to an event; by a neighborhood association,  
6           church, civic group, garden club, social club or similar nonprofit organization; not  
7           involving entertainment for which payment in the aggregate exceeds \$300 \$500 for

**SENATE BILL 152****SECTION 1**

1 performing or as reimbursement of expenses unless access to the event may be  
2 obtained without payment of a direct or indirect admission fee; conducted by the  
3 organization if the organization is not engaged in a trade or business and is not  
4 required to have a seller's permit. For purposes of this subsection, an organization  
5 is engaged in a trade or business and is required to have a seller's permit if its sales  
6 of tangible personal property and services, not including sales of tickets to events,  
7 and its events occur on more than 20 days during the year, unless its receipts do not  
8 exceed \$15,000 during the year. The exemption under this subsection does not apply  
9 to gross receipts from the sale of bingo supplies to players or to the sale, rental or use  
10 of regular bingo cards, extra regular cards and special bingo cards.

11 **SECTION 2. Effective date.**

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

14 (END)