



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

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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.

SECTION 2. Effective date.

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

14 (END)