

2001 DRAFTING REQUEST

Assembly Amendment (AA-AB121)

Received: 04/19/2001

Received By: jkreye

Wanted: 04/23/2001

Identical to LRB:

For: Gary Sherman (608) 266-7690

By/Representing: boots

This file may be shown to any legislator: NO

Drafter: jkreye

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Subject: Tax - sales

Extra Copies:

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Requester's email:

Pre Topic:

No specific pre topic given

Topic:

Tree farming sales and use tax exemption

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>
/1	jkreye 04/19/2001	jdye 04/19/2001	pgreensl 04/19/2001	_____	lrb_docadmin 04/19/2001	lrb_docadmin 04/19/2001	

FE Sent For:

<END>

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/1	jkreye	1 4/19 jld	4/19 p8	4/19 jld			

FE Sent For:

<END>

2001 ASSEMBLY BILL 121

February 13, 2001 - Introduced by Representatives SERATTI, FRISKE, PETROWSKI, JENSEN, ALBERS, LIPPERT, KRAWCZYK, LOEFFELHOLZ, OTT, SUDER, LASSA, STARZYK, D. MEYER, RHOADES, FREESE, AINSWORTH, J. FITZGERALD, WASSERMAN, MUSSER, PETTIS, CROTTMAN, GRONEMUS, McCORMICK, SKINDRUD, WADE, KEDZIE, POWERS, HUNDERTMARK, KESTELL, STONE, GUNDERSON, WARD, OLSEN, PLALE, SYKORA, KREIBICH, OWENS, HUEBSCH, TOWNSEND, F. LASEE, GUNDRUM, JOHNSRUD, NASS and UNDERHEIM, cosponsored by Senators M. MEYER, SHIBILSKI, BRESKE, GEORGE, A. LASEE, WELCH, HARSDORF, ROESSLER, ZIEN and SCHULTZ. Referred to Committee on Agriculture. Referred to Joint survey committee on Tax Exemptions.

1 **AN ACT to repeal** 77.54 (3m), 77.54 (30) (a) 3. and 5. and 77.54 (34); and **to amend**
2 77.54 (3) (a) of the statutes; **relating to:** a sales tax and use tax exemption on
3 tangible personal property used in the business of farming.

Analysis by the Legislative Reference Bureau

Under current law, tractors and other machines that are used exclusively and directly for farming, including horticulture and floriculture, are exempt from the sales tax and the use tax.

Under this bill, tractors and other machines, lubricants, nonpowered equipment, and other tangible personal property that is used exclusively and directly for farming or husbandry activities, including aquaculture, horticulture, and floriculture, are exempt from the sales tax and the use tax.

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:

4 **SECTION 1.** 77.54 (3) (a) of the statutes is amended to read:

ASSEMBLY BILL 121

SECTION 1

1 77.54 (3) (a) The gross receipts from the sales of and the storage, use, or other
2 consumption of tractors and machines, including accessories, attachments, and
3 parts therefor, lubricants, nonpowered equipment, and other tangible personal
4 property used exclusively and directly in the business of farming or husbandry
5 activities, including dairy farming, agriculture, aquaculture, horticulture,
6 floriculture, and custom farming services, but excluding automobiles, trucks, and
7 other motor vehicles for highway use; excluding personal property that is attached
8 to, fastened to, connected to or built into real property or that becomes an addition
9 to, component of or capital improvement of real property and excluding tangible
10 personal property used or consumed in the erection of buildings or in the alteration,
11 repair or improvement of real property, regardless of any contribution that that
12 personal property makes to the production process in that building or real property
13 and regardless of the extent to which that personal property functions as a machine,
14 except as provided in par. (c).

15 **SECTION 2.** 77.54 (3m) of the statutes is repealed.

16 **SECTION 3.** 77.54 (30) (a) 3. and 5. of the statutes are repealed.

17 **SECTION 4.** 77.54 (34) of the statutes is repealed.

18 **SECTION 5. Effective date.**

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

21 **(END)**



State of Wisconsin
2001 - 2002 LEGISLATURE

LRBa0459/1

JK:...

Jld

ASSEMBLY AMENDMENT,
TO 2001 ASSEMBLY BILL 121

in 4-19-01

due Monday 4-23
4 PM

1

At the locations indicated, amend the bill as follows: ✓

2

1. Page 2, line 5: after "farming" insert "tree farming." ✓

3

(END)