

2001 DRAFTING REQUEST

Assembly Amendment (AA-ASA1-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

May Contact:

Addl. Drafters:

Subject: Tax - sales

Extra Copies:

Submit via email: NO

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	gilfokm 04/19/2001	jfrantze 04/19/2001	_____	lrb_docadmin 04/19/2001	lrb_docadmin 04/19/2001	

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/1	jkreye	1-4/Kmg 19-01	JG 4/19	Self 4/19			

FE Sent For:

<END>

**ASSEMBLY SUBSTITUTE AMENDMENT 1,
TO 2001 ASSEMBLY BILL 121**

March 29, 2001 - Offered by Representative OTT.

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

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:

5 77.54 (3) (a) The gross receipts from the sales of and the storage, use, or other
6 consumption of tractors and machines, including accessories, attachments, and
7 parts therefor, lubricants, nonpowered equipment, and other tangible personal
8 property used exclusively and directly in the business of farming or husbandry
9 activities, including dairy farming, / agriculture, aquaculture, horticulture,
10 floriculture, and custom farming services, but excluding automobiles, trucks, and
11 other motor vehicles for highway use; excluding personal property that is attached
12 to, fastened to, connected to or built into real property or that becomes an addition

1 to, component of or capital improvement of real property; and excluding tangible
2 personal property used or consumed in the erection of buildings or in the alteration,
3 repair, or improvement of real property, regardless of any contribution that that
4 personal property makes to the production process in that building or real property
5 and regardless of the extent to which that personal property functions as a machine,
6 except as provided in par. (c).

7 **SECTION 2.** 77.54 (30) (a) 3. and 5. of the statutes are repealed.

8 **SECTION 3.** 77.54 (34) of the statutes is repealed.

9 **SECTION 4. Effective date.**

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

12 (END)



JK:.....
King

**ASSEMBLY AMENDMENT ,
TO ASSEMBLY SUBSTITUTE AMENDMENT 1,
TO 2001 ASSEMBLY BILL 121**

m 4-19-01
due Monday 4-23 4PM

1 At the locations indicated, amend the substitute amendment as follows:

2 ✓ 1. Page 1, line 9: after "farming," insert "tree farming."

3 ✓ 2. Page 2, line 6: after that line insert:

4 "SECTION 1m. 77.54 (3m) (intro.) of the statutes is amended to read:

5 77.54 (3m) (intro.) The gross receipts from the sale of and the storage, use, or
6 other consumption of the following items if they are used exclusively by the
7 purchaser or user in the business of farming; including dairy farming, tree farming,
8 agriculture, horticulture, floriculture, and custom farming services:".

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. 197, 287, 405, 476, 498, 510, 538, 544; 1985 a. 29, 140, 332; 1987 a. 27; 1987 a. 312 s. 17; 1987 a. 399; 1989 a. 31, 238, 270, 333, 339; 1991 a. 37, 39, 269, 316; 1993 a. 16, 263, 332; 1995 a. 27, 125, 225, 227; 1997 a. 27, 35, 41, 184, 237, 291; 1999 a. 9, 65, 83; 1999 a. 150 s. 672; 1999 a. 167.