

## 2001 ASSEMBLY BILL 386

May 10, 2001 – Introduced by Representatives ZIEGELBAUER, GRONEMUS, KESTELL, LASSA, RYBA, SERATTI and TOWNSEND, cosponsored by Senators DARLING, HUELSMAN and ROESSLER. Referred to Committee on Ways and Means.

1     **AN ACT** *to repeal* 77.51 (14) (d) of the statutes; **relating to:** the sale of tangible  
2           personal property that is delivered in this state.

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

Under current law, tangible personal property that is sold by a retailer who is not engaged in business in this state and that is delivered in this state by a third party is subject to the sales tax. The third party collects the tax and remits it to the state. Under this bill, tangible personal property that is sold by a retailer who is not engaged in business in this state and that is delivered in this state by a third party is subject to the use tax and the purchaser of the tangible personal property remits the tax to the state.

For further information see the ***state and local*** fiscal estimate, which will be printed as an appendix to this bill.

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

3           **SECTION 1.** 77.51 (14) (d) of the statutes is repealed.

4           **SECTION 2. Initial applicability.**

