

**SENATE SUBSTITUTE AMENDMENT 1,
TO 2001 ASSEMBLY BILL 453**

December 19, 2001 – Offered by COMMITTEE ON UNIVERSITIES, HOUSING, AND
GOVERNMENT OPERATIONS.

1 **AN ACT** *to create* 77.51 (4) (b) 3m., 77.51 (15) (b) 4m. and 218.0171 (2) (cq) of the
2 statutes; **relating to:** sales tax on motor vehicles purchased after a consumer
3 receives a refund under a new motor vehicle warranty.

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

4 **SECTION 1.** 77.51 (4) (b) 3m. of the statutes is created to read:

5 77.51 **(4)** (b) 3m. If a person who purchases a motor vehicle presents a
6 statement issued under s. 218.0171 (2) (cq) to the seller at the time of purchase, and
7 the person presents the statement within 60 days from the date of receiving a refund
8 under s. 218.0171 (2) (b) 2. b., the trade-in amount specified in the statement issued
9 under s. 218.0171 (2) (cq), but not to exceed the gross receipts from the sale of the
10 motor vehicle. This subdivision applies only to the first motor vehicle purchased by
11 a person after receiving a refund under s. 218.0171 (2) (b) 2. b.

12 **SECTION 2.** 77.51 (15) (b) 4m. of the statutes is created to read:

