

**2001 - 2002 LEGISLATURE**  
**January 2002 Special Session**

LRBb2514/1  
JK:hmh:pg

**ASSEMBLY AMENDMENT 43,**  
**TO ASSEMBLY SUBSTITUTE AMENDMENT 1,**  
**TO ASSEMBLY BILL 1**

March 14, 2002 – Offered by Representative BOYLE.

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

2           **1.** Page 139, line 16: after that line insert:

3           “**SECTION 233cba.** 77.52 (2) (a) 10. of the statutes, as affected by 2001  
4 Wisconsin Act 16, is amended to read:

5           77.52 **(2)** (a) 10. Except for installing or applying tangible personal property  
6 ~~which~~ that, when installed or applied, will constitute an addition or capital  
7 improvement of real property, the repair, service, alteration, fitting, cleaning,  
8 painting, coating, towing, inspection, and maintenance of all items of tangible  
9 personal property unless, at the time of such repair, service, alteration, fitting,  
10 cleaning, painting, coating, towing, inspection, or maintenance, a sale in this state  
11 of the type of property repaired, serviced, altered, fitted, cleaned, painted, coated,  
12 towed, inspected, or maintained would have been exempt to the customer from sales

1 taxation under this subchapter, other than the exempt sale of a motor vehicle or truck  
2 body to a nonresident under s. 77.54 (5) (a) and other than nontaxable sales under  
3 s. 77.51 (14r). For purposes of this paragraph, the following items shall be deemed  
4 considered to have retained their character as tangible personal property, regardless  
5 of the extent to which any such item is fastened to, connected with, or built into real  
6 property: furnaces, boilers, stoves, ovens, including associated hoods and exhaust  
7 systems, heaters, air conditioners, humidifiers, dehumidifiers, refrigerators,  
8 coolers, freezers, water pumps, water heaters, water conditioners and softeners,  
9 clothes washers, clothes dryers, dishwashers, garbage disposal units, radios and  
10 radio antennas, incinerators, television receivers and antennas, record players, tape  
11 players, jukeboxes, vacuum cleaners, furniture and furnishings, carpeting and rugs,  
12 bathroom fixtures, sinks, awnings, blinds, gas and electric logs, heat lamps,  
13 electronic dust collectors, grills and rotisseries, bar equipment, intercoms,  
14 recreational, sporting, gymnasium and athletic goods and equipment including by  
15 way of illustration but not of limitation bowling alleys, golf practice equipment, pool  
16 tables, punching bags, ski tows and swimming pools; equipment in offices, business  
17 facilities, schools and hospitals but not in residential facilities including personal  
18 residences, apartments, long-term care facilities, as defined under s. 16.009 (1) (em),  
19 state institutions, as defined under s. 101.123 (1) (i), Type 1 secured correctional  
20 facilities, as defined in s. 938.02 (19), or similar facilities, including by way of  
21 illustration but not of limitation lamps, chandeliers, and fans, venetian blinds,  
22 canvas awnings, office and business machines, ice and milk dispensers,  
23 beverage-making equipment, vending machines, soda fountains, steam warmers  
24 and tables, compressors, condensing units and evaporative condensers, pneumatic  
25 conveying systems; laundry, dry cleaning, and pressing machines, power tools,

1 burglar alarm and fire alarm fixtures, electric clocks, and electric signs. “Service”  
2 ~~does not include services performed by veterinarians.~~ The tax imposed under this  
3 subsection applies to the repair, service, alteration, fitting, cleaning, painting,  
4 coating, towing, inspection, or maintenance of items listed in this subdivision,  
5 regardless of whether the installation or application of tangible personal property  
6 related to the items is an addition to or a capital improvement of real property, except  
7 that the tax imposed under this subsection does not apply to the original installation  
8 or the complete replacement of an item listed in this subdivision, if such installation  
9 or replacement is a real property construction activity under s. 77.51 (2).

10 **SECTION 233cbb.** 77.52 (2) (a) 10. of the statutes, as affected by 2001 Wisconsin  
11 Act .... (this act), is repealed and recreated to read:

12 77.52 (2) (a) 10. Except for installing or applying tangible personal property  
13 which, when installed or applied, will constitute an addition or capital improvement  
14 of real property, the repair, service, alteration, fitting, cleaning, painting, coating,  
15 towing, inspection and maintenance of all items of tangible personal property unless,  
16 at the time of such repair, service, alteration, fitting, cleaning, painting, coating,  
17 towing, inspection or maintenance, a sale in this state of the type of property  
18 repaired, serviced, altered, fitted, cleaned, painted, coated, towed, inspected, or  
19 maintained would have been exempt to the customer from sales taxation under this  
20 subchapter, other than the exempt sale of a motor vehicle or truck body to a  
21 nonresident under s. 77.54 (5) (a) and other than nontaxable sales under s. 77.51  
22 (14r). For purposes of this paragraph, the following items shall be deemed to have  
23 retained their character as tangible personal property, regardless of the extent to  
24 which any such item is fastened to, connected with or built into real property:  
25 furnaces, boilers, stoves, ovens, including associated hoods and exhaust systems,

1 heaters, air conditioners, humidifiers, dehumidifiers, refrigerators, coolers, freezers,  
2 water pumps, water heaters, water conditioners and softeners, clothes washers,  
3 clothes dryers, dishwashers, garbage disposal units, radios and radio antennas,  
4 incinerators, television receivers and antennas, record players, tape players,  
5 jukeboxes, vacuum cleaners, furniture and furnishings, carpeting and rugs,  
6 bathroom fixtures, sinks, awnings, blinds, gas and electric logs, heat lamps,  
7 electronic dust collectors, grills and rotisseries, bar equipment, intercoms,  
8 recreational, sporting, gymnasium and athletic goods and equipment including by  
9 way of illustration but not of limitation bowling alleys, golf practice equipment, pool  
10 tables, punching bags, ski tows and swimming pools; equipment in offices, business  
11 facilities, schools and hospitals but not in residential facilities including personal  
12 residences, apartments, long-term care facilities, as defined under s. 16.009 (1) (em),  
13 state institutions, as defined under s. 101.123 (1) (i), Type 1 secured correctional  
14 facilities, as defined in s. 938.02 (19), or similar facilities, including by way of  
15 illustration but not of limitation lamps, chandeliers, and fans, venetian blinds,  
16 canvas awnings, office and business machines, ice and milk dispensers,  
17 beverage-making equipment, vending machines, soda fountains, steam warmers  
18 and tables, compressors, condensing units and evaporative condensers, pneumatic  
19 conveying systems; laundry, dry cleaning, and pressing machines, power tools,  
20 burglar alarm and fire alarm fixtures, electric clocks, and electric signs. The tax  
21 imposed under this subsection applies to the repair, service, alteration, fitting,  
22 cleaning, painting, coating, towing, inspection, or maintenance of items listed in this  
23 subdivision, regardless of whether the installation or application of tangible  
24 personal property related to the items is an addition to or a capital improvement of  
25 real property, except that the tax imposed under this subsection does not apply to the

1 original installation or the complete replacement of an item listed in this subdivision,  
2 if such installation or replacement is a real property construction activity under s.  
3 77.51 (2).

4 **SECTION 233cbd.** 77.52 (2) (a) 21. of the statutes is created to read:  
5 77.52 (2) (a) 21. Veterinary services for pets.”.

6 **2.** Page 448, line 3: after that line insert:

7 “(1f) SALES TAX ON VETERINARY SERVICES.

8 (a) The treatment of sections 77.52 (2) (a) 10. and 21. of the statutes takes effect  
9 on the first day of the 2nd month beginning after publication.

10 (b) The repeal and recreation of section 77.52 (2) (a) 10. of the statutes, as  
11 affected by this act, takes effect on August 1, 2002.”.

12 (END)