



## 2001 SENATE BILL 273

October 10, 2001 – Introduced by Senator BRESKE, cosponsored by Representative STONE. Referred to Committee on Insurance, Tourism, and Transportation.

1     **AN ACT** *to create* 77.51 (1p) and 77.51 (1s) of the statutes; **relating to:** creating  
2             definitions for common and contract carriers for sales tax and use tax purposes.

---

### *Analysis by the Legislative Reference Bureau*

Under current law, the terms “common carrier” and “contract carrier” are not defined for sales tax and use tax purposes. This bill defines a “common carrier,” for sales tax and use tax purposes, as a person who, for hire, transports passengers by motor vehicle between fixed points and over regular routes upon public highways and private roads or who, for hire, transports property, including valueless property, between fixed points and over regular routes or irregular routes upon public highways and private roads. The bill defines “contract carrier” as a person who, for hire, transports property, including valueless property, by motor vehicle over regular or irregular routes upon public highways and private roads. The bill takes effect, retroactively, on January 1, 1992.

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:*

3             **SECTION 1.** 77.51 (1p) of the statutes is created to read:  
4             77.51 (1p) “Common carrier” means any person who holds himself or herself  
5             out to the public as willing to undertake for hire to transport passengers by motor

**SENATE BILL 273****SECTION 1**

1 vehicle between fixed end points or over a regular route upon the public highways  
2 and upon private roads or to transport property, including valueless property, over  
3 regular or irregular routes upon the public highways and upon private roads. The  
4 transportation of passengers in taxicab service or in commuter car pool or van pool  
5 vehicles with a passenger-carrying capacity of less than 16 persons or in a school bus  
6 under s. 120.13 (27) shall not be construed as being that of a common carrier.

7 **SECTION 2.** 77.51 (1s) of the statutes is created to read:

8 77.51 (1s) "Contract carrier" means any person engaged, for hire, in the  
9 transportation of property, including valueless property, by motor vehicle over a  
10 regular or irregular route upon the public highways and upon private roads.

11 **SECTION 3. Initial applicability.**

12 (1) This act first applies, retroactively, to sales made on January 1, 1992.

13 **SECTION 4. Effective date.**

14 (1) This act takes effect, retroactively, on January 1, 1992.

15 (END)