

2003 SENATE BILL 424

February 3, 2004 – Introduced by Senators DARLING, KANAVAS, SCHULTZ, REYNOLDS and ROESSLER, cosponsored by Representatives JENSEN, HUEBSCH, KREIBICH, LADWIG, OLSEN, HINES, F. LASEE, MUSSER, ALBERS, NASS, AINSWORTH, STONE, HUNDERTMARK, JESKEWITZ, J. WOOD, McCORMICK and GUNDERSON. Referred to Joint Survey Committee on Tax Exemptions.

1 **AN ACT** *to create* 77.52 (2r) of the statutes; **relating to:** the sales tax imposed
2 on services provided by a temporary help company.

Analysis by the Legislative Reference Bureau

Under this bill, no part of the charge for services provided by a temporary help company is subject to the sales tax, if the client for whom the services are provided controls the means of performing the services and is responsible for the satisfactory completion of the services. Under current law, a temporary help company is, generally, any entity that contracts with a client to supply individuals to perform services for the client on a temporary basis.

This bill will be referred to the Joint Survey Committee on Tax Exemptions for a detailed analysis, which will be printed as an appendix to this bill.

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.** 77.52 (2r) of the statutes is created to read:
4 77.52 (2r) No part of the charge for services provided by a temporary help
5 company, as defined in s. 108.02 (24m), is subject to tax under sub. (2), if the client

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SECTION 1

1 for whom the services are provided controls the means of performing the services and
2 is responsible for the satisfactory completion of the services.

3 (END)