

2005 DRAFTING REQUEST

Assembly Amendment (AA-ASA1-AB646)

Received: **09/15/2005**

Received By: **jkreye**

Wanted: **Today**

Identical to LRB:

For: **Donald Friske (608) 266-7694**

By/Representing: **tim**

This file may be shown to any legislator: **NO**

Drafter: **jkreye**

May Contact:

Addl. Drafters:

Subject: **Tax, Other - sales**

Extra Copies:

Submit via email: **YES**

Requester's email: **Rep.Friske@legis.state.wi.us**

Carbon copy (CC:) to: **joseph.kreye@legis.state.wi.us**

Pre Topic:

No specific pre topic given

Topic:

Sales and use tax exemption for items used in the business of farming, including silvaculture

Instructions:

See Attached

Drafting History:

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
/?	jkreye 09/15/2005	wjackson 09/15/2005		_____			
/1			pgreensl 09/15/2005	_____	lemery 09/15/2005	lemery 09/15/2005	

FE Sent For:

<END>

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/? jkreye

1 WLJ 9/15

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FE Sent For:

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**ASSEMBLY SUBSTITUTE AMENDMENT 1,
TO 2005 ASSEMBLY BILL 646**

September 6, 2005 – Offered by COMMITTEE ON AGRICULTURE.

1 **AN ACT to repeal** 77.54 (34); and **to amend** 77.54 (3) (a) of the statutes; **relating**
2 **to:** a sales tax and use tax exemption on tangible personal property used in the
3 business of farming.

Analysis by the Legislative Reference Bureau

Under current law, tractors and other machines that are used exclusively and directly in the business of farming, including horticulture and floriculture, are exempt from the sales tax and the use tax.

Under this substitute amendment, tractors and other machines, lubricants, nonpowered equipment, and other tangible personal property that are used exclusively and directly, or are consumed or lose their identities, in the business of farming, including horticulture and floriculture, are exempt from the sales tax and the use tax.

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

4 **SECTION 1.** 77.54 (3) (a) of the statutes is amended to read:
5 77.54 **(3)** (a) The gross receipts from the sales of and the storage, use, or other
6 consumption of tractors and machines, including accessories, attachments, and

silviculture,

1 parts thereof, lubricants, nonpowered equipment, and other tangible personal
2 property that are used exclusively and directly, or are consumed or lose their
3 identities, in the business of farming, including dairy farming, agriculture,
4 horticulture, floriculture, and custom farming services, but excluding automobiles,
5 trucks, and other motor vehicles for highway use; excluding personal property that
6 is attached to, fastened to, connected to, or built into real property or that becomes
7 an addition to, component of, or capital improvement of real property; and excluding
8 tangible personal property used or consumed in the erection of buildings or in the
9 alteration, repair, or improvement of real property, regardless of any contribution
10 that that personal property makes to the production process in that building or real
11 property and regardless of the extent to which that personal property functions as
12 a machine, except as provided in par. (c).

13 SECTION 2. 77.54 (34) of the statutes is repealed.

14 SECTION 3. **Effective date.**

15 (1) This act takes effect on the first day of the 2nd month beginning after
16 publication.

17 (END)

2005

Date (time) needed Today

LRBa 0988, 1

AMENDMENT

9-15-05

WJ : WLj :

See form AMENDMENTS — COMPONENTS & ITEMS.

Lps: Please fix request sheet.

S A AMENDMENT

~~TO S A AMENDMENT (LRBa)~~

TO S A SUBSTITUTE AMENDMENT 1 (LRBs)

TO 2005 SB SJR SR AB AJR AR 646 (LRB-)

At the locations indicated, amend the substitute amendment as follows:
(fill ONLY if "engrossed" or "as shown by")

#. Page , line : after ~~silviculture~~ ^{insert} silviculture
silviculture ^{Scored comma}

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