



2005 ASSEMBLY BILL 625

August 24, 2005 – Introduced by Representatives ALBERS, MUSSER, NERISON and RHOADES, cosponsored by Senators OLSEN, REYNOLDS and ROESSLER. Referred to Committee on Ways and Means.

1 **AN ACT** *to repeal* 77.51 (14) (d) of the statutes; **relating to:** the sale of tangible
2 personal property that is delivered in this state.

Analysis by the Legislative Reference Bureau

Under current law, tangible personal property that is sold by a retailer who is not engaged in business in this state and that is delivered in this state by a third party is subject to the sales tax. The third party collects the tax and remits it to the state. Under this bill, tangible personal property that is sold by a retailer who is not engaged in business in this state and that is delivered in this state by a third party is subject to the use tax and the purchaser of the tangible personal property remits the tax to the state. The bill first applies to such property that is delivered on the first day of the second month beginning after the bill is published.

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3 **SECTION 1.** 77.51 (14) (d) of the statutes is repealed.

4 **SECTION 2. Initial applicability.**

