



2005 SENATE BILL 20

January 24, 2005 - Introduced by Senators KEDZIE and A. LASEE, cosponsored by Representatives NASS, TOWNSEND, OTT, STONE and GUNDERSON. Referred to Joint Survey Committee on Tax Exemptions.

1 **AN ACT** *to create* 77.54 (9a) (i) of the statutes; **relating to:** a sales tax and use
2 tax exemption for nonprofit cemeteries.

Analysis by the Legislative Reference Bureau

This bill creates a sales tax and use tax exemption for tangible personal property and services purchased by nonprofit cemeteries.

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.** 77.54 (9a) (i) of the statutes is created to read:

4 77.54 (9a) (i) A cemetery authority, as defined in s. 157.061 (2), that is not
5 organized or conducted for pecuniary profit.

6 **SECTION 2. Effective date.**

