

LFB:.....Russell – River City proposal

FOR 2007-09 BUDGET -- NOT READY FOR INTRODUCTION

**SENATE AMENDMENT ,**

**TO SENATE SUBSTITUTE AMENDMENT 1,**

**TO 2007 SENATE BILL 40**

*Russell*

1 At the locations indicated, amend the substitute amendment as follows:

2 **1.** Page 1062, line 21: after that line insert:

3 “**SECTION 2199m.** 77.51 (4) (c) 1. of the statutes is amended to read:

4 77.51 **(4)** (c) 1. All receipts, cash, credits, and property except as provided in par.

5 (b) 3., including credits for which a person's books and records show that the

6 transaction created, with regard to the transferee, an obligation to pay a certain

7 amount of money or an increase in accounts payable or, with regard to the transferor,

8 a right to receive a certain amount of money or an increase in accounts receivable.”.

9 **2.** Page 1062, line 22: after “statutes” insert “, as affected by 2007 Wisconsin

10 Act .... (this act),”.

1 **3.** Page 1073, line 6: delete lines 6 to 11 and substitute:

2 ~~"SECTION 2224ac. 77.51 (12) (a) of the statutes is amended to read:~~

3 ~~77.51 (12) (a) Any transfer of title, possession, ownership, enjoyment, or use~~  
4 ~~by: cash or credit transaction, exchange, barter, lease or rental, conditional or~~  
5 ~~otherwise, in any manner or by any means whatever of tangible personal property~~  
6 ~~for a consideration, including any transaction for which a person's books and records~~  
7 ~~show the transaction created, with regard to the transferee, an obligation to pay a~~  
8 ~~certain amount of money or an increase in accounts payable or, with regard to the~~  
9 ~~transferor, a right to receive a certain amount of money or an increase in accounts~~  
10 ~~receivable;~~

11 **SECTION 2224ae.** 77.51 (12) (a) of the statutes, as affected by 2007 Wisconsin  
12 Act ~~(this act)~~, is repealed and recreated to read:

13 77.51 (12) (a) Any transfer of title, possession, ownership, enjoyment, or use  
14 by: cash or credit transaction, exchange, barter, lease or rental, conditional or  
15 otherwise, in any manner or by any means whatever of tangible personal property,  
16 items or property under s. 77.52 (1) (b) or (c), specified digital goods, or additional  
17 digital goods for a consideration, including any transaction for which a person's  
18 books and records show the transaction created, with regard to the transferee, an  
19 obligation to pay a certain amount of money or an increase in accounts payable or,  
20 with regard to the transferor, a right to receive a certain amount of money or an  
21 increase in accounts receivable.

22 **4.** Page 1079, line 19: after that line insert:

23 **"SECTION 2237d.** 77.51 (13) (p) of the statutes is created to read:

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1           77.51 ~~(13)~~ (p) All persons described in this subsection regardless of all of the  
2 following:

- 3           1. Whether the transaction is mercantile in nature.
- 4           2. Whether the seller sells smaller quantities from inventory.
- 5           3. Whether the seller makes or intends to make a profit on the sale.
- 6           4. Whether the seller or the buyer receives a benefit the seller or buyer  
7 bargained for.
- 8           5. The percentage of the seller's total sales that the sale represents.
- 9           6. Any activities other than those described in pars. (a) to (o) in which the seller  
10 is engaged.”.

11           **5.** Page 1082, line 25: after that line insert:

12           “**SECTION 2253d.** 77.51 (14) (m) of the statutes is created to read:

13           77.51 ~~(14)~~ (m) A transaction for which a person's books and records show the  
14 transaction created, with regard to the transferee, an obligation to pay a certain  
15 amount of money or an increase in accounts payable or, with regard to the transferor,  
16 a right to receive a certain amount of money or an increase in accounts receivable.

17           **SECTION 2253e.** 77.51 (14) (n) of the statutes is created to read:

18           77.51 ~~(14)~~ (n) All activities described in this subsection regardless of all of the  
19 following:

- 20           1. Whether the transaction is mercantile in nature.
- 21           2. Whether the seller sells smaller quantities from inventory.
- 22           3. Whether the seller makes or intends to make a profit on the sale.
- 23           4. Whether the seller or the buyer receives a benefit the seller or buyer  
24 bargained for.

1 5. The percentage of the seller's total sales that the sale represents.

2 6. Any activities other than those described in sub. (13) (a) to (o) in which the  
3 seller is engaged.”.

4 **6.** Page 1089, line 21: delete the material beginning with that line and ending  
5 with page 1090, line 2 and substitute:

6 “SECTION 2269d. 77.51 (17) of the statutes is renumbered 77.51 (17) (intro.) and  
7 amended to read:

8 77.51 (17) (intro.) “Seller” includes every person selling, leasing, or renting  
9 tangible personal property or selling, performing, or furnishing services of a kind the  
10 gross receipts from the sale, lease, rental, performance, or furnishing of which are  
11 required to be included in the measure of the sales tax, regardless of all of the  
12 following:

13 **SECTION 2269e.** 77.51 (17) (intro.) of the statutes, as affected by 2007 Wisconsin  
14 Act ~~11~~ <sup>17</sup> ~~(this act)~~ <sup>20</sup> is amended to read:

15 77.51 (17) (intro.) “Seller” includes every person selling, leasing, or renting  
16 tangible personal property, items or property under s. 77.52 (1) (b) or (c), specified  
17 digital goods, or additional digital goods or selling, performing, or furnishing services  
18 of a kind the ~~gross receipts~~ sales price from the sale, lease, rental, performance, or  
19 furnishing of which ~~are~~ is required to be included in the measure of the sales tax,  
20 regardless of all of the following:

21 **SECTION 2269f.** 77.51 (17) (a) to (f) of the statutes are created to read:

22 77.51 (17) (a) Whether the transaction is mercantile in nature.

23 (b) Whether the seller sells smaller quantities from inventory.

24 (c) Whether the seller makes or intends to make a profit on the sale.

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1 (d) Whether the seller or the buyer receives a benefit the seller or buyer  
2 bargained for.

3 (e) The percentage of the seller's total sales that the sale represents.

4 (f) Any activities other than those described in sub. (13) (a) to (o) in which the  
5 seller is engaged.”.

6 **7.** Page 1097, line 4: after that line insert:

7 **“SECTION 2289d.** 77.52 (1b) of the statutes is created to read:

8 77.52 (1b) All sales, leases, or rentals of tangible personal property at retail  
9 in this state are subject to the tax imposed under sub. (1) unless an exemption in this  
10 subchapter applies.

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11 **SECTION 2289e.** 77.52 (1b) of the statutes, as created by 2007 Wisconsin Act ~~22~~

12 ~~(this act)~~ is repealed and recreated to read:

13 77.52 (1b) All sales, leases, or rentals of tangible personal property, items or  
14 property under sub. (1) (b) or (c), specified digital goods, or additional digital goods  
15 at retail in this state are subject to the tax imposed under sub. (1) unless an  
16 exemption in this subchapter applies.”

17 **8.** Page 1102, line 7: after that line insert:

18 **“SECTION 2300d.** 77.52 (2n) of the statutes is created to read:

19 77.52 (2n) The selling, performing, or furnishing of the services described  
20 under sub. (2) (a) at retail in this state is subject to the tax imposed under sub. (2)  
21 unless an exemption in this subchapter applies.

22 **SECTION 2300e.** 77.52 (2n) of the statutes, as created by 2007 Wisconsin Act

23 ~~(this act)~~ is repealed and recreated to read:

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1           77.52 (2n) The selling, licensing, performing, or furnishing of the services  
 2 described under sub. (2) (a) at retail in this state, as determined under s. 77.522, is  
 3 subject to the tax imposed under sub. (2) unless an exemption in this subchapter  
 4 applies. *De* end of insert 50-18

5           **9.** Page 1118, line 11: after that line insert:

6           “SECTION 2326d. 77.53 (1b) of the statutes is created to read:

7           77.53 (1b) The storage, use, or other consumption in this state of tangible  
 8 personal property, and the use or other consumption in this state of a taxable service,  
 9 purchased from any retailer is subject to the tax imposed in this section unless an  
 10 exemption in this subchapter applies.

11           SECTION 2326e. 77.53 (1b) of the statutes, as created by 2007 Wisconsin Act *114*

12 *(this act)* is repealed and recreated to read:

13           77.53 (1b) The storage, use, or other consumption in this state of tangible  
 14 personal property, items or property under s. 77.52 (1) (b) or (c), specified digital  
 15 goods, or additional digital goods, and the use or other consumption in this state of  
 16 a taxable service, purchased from any retailer is subject to the tax imposed in this  
 17 section unless an exemption in this subchapter applies. *De*

18           **10.** Page 1176, line 25: delete the material beginning with that line and  
 19 ending with page 1177, line 6, and substitute:

20           “SECTION 2486ac. 77.982 (2) of the statutes is amended to read:

21           77.982 (2) Sections 77.51 (4) (a), (b) 1., 2., and 4., (c) 1. to 3. and (d), (14) (a) to  
 22 (f), (j) and (k) and (14g), 77.52 (1b), (3), (6), (13), (14), (18), and (19), 77.53 (1b), 77.58  
 23 (1) to (5) and (7), 77.59, 77.60, 77.61 (2), (5), (8), (9), and (12) to (14) and 77.62, as they  
 24 apply to the taxes under subch. III, apply to the tax under this subchapter. Sections

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66-14

1 ~~77.72 (1) and 77.73, as they apply to the taxes under subch. V, apply to the tax under~~  
2 ~~this subchapter.~~

3 **SECTION 2486ae.** 77.982 (2) of the statutes, as affected by 2007 Wisconsin Act  
4 ~~(this act),~~ is repealed and recreated to read:

5 77.982 (2) Sections 77.51 (12m), (14), (14g), (15a), and (15b), 77.52 (1b), (3), (4),  
6 (13), (14), (18), and (19), 77.53 (1b), 77.58 (1) to (5), (6m), and (7), 77.585, 77.59, 77.60,  
7 77.61 (2), (3m), (5), (8), (9), and (12) to (15), and 77.62, as they apply to the taxes under  
8 subch. III, apply to the tax under this subchapter. Section 77.73, as it applies to the  
9 taxes under subch. V, applies to the tax under this subchapter.”

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116-10

10 **11.** Page 1177, line 20: delete the material beginning with that line and ending  
11 with page 1178, line 3, and substitute:

12 **“SECTION 2488ac.** 77.991 (2) of the statutes is amended to read:

13 77.991 (2) Sections 77.51 (4) (a), (b) 1., 2., and 4., (c) 1. to 3. and (d) and (14) (a)  
14 to (f), (j) and (k), 77.52 (1b), (4), (6), (13), (14), and (18), 77.53 (1b), 77.58 (1) to (5) and  
15 (7), 77.59, 77.60, 77.61 (2), (5), (8), (9), and (12) to (14) and 77.62, as they apply to the  
16 taxes under subch. III, apply to the tax under this subchapter. Sections 77.72 (1) and  
17 (2) (a) and 77.73, as they apply to the taxes under subch. V, apply to the tax under  
18 this subchapter. The renter shall collect the tax under this subchapter from the  
19 person to whom the passenger car is rented.

20 **SECTION 2488ae.** 77.991 (2) of the statutes, as affected by 2007 Wisconsin Act  
21 ~~(this act),~~ is repealed and recreated to read:

22 77.991 (2) Sections 77.51 (12m), (14), (14g), (15a), and (15b), 77.52 (1b), (3), (4),  
23 (13), (14), (18), and (19), 77.53 (1b), 77.58 (1) to (5), (6m), and (7), 77.585, 77.59, 77.60,  
24 77.61 (2), (3m), (5), (8), (9), and (12) to (15), and 77.62, as they apply to the taxes under

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117-5

1 subch. III, apply to the tax under this subchapter. Section 77.73, as it applies to the  
2 taxes under subch. V, applies to the tax under this subchapter. The renter shall  
3 collect the tax under this subchapter from the person to whom the passenger car is  
4 rented.

*end of insert  
117-5*

5 **12.** Page 1178, line 25: delete the material beginning with that line and  
6 ending with page 1179, line 6, and substitute:

7 **"SECTION 2492ac.** 77.9951 (2) of the statutes is amended to read:

8 77.9951 (2) Sections 77.51 (4) (a), (b) 1., 2., and 4., (c) 1. to 3. and (d) and (14)  
9 (a) to (f), (j) and (k), 77.52 (1b), (4), (6), (13), (14), and (18), 77.53 (1b), 77.58 (1) to (5)  
10 and (7), 77.59, 77.60, 77.61 (2), (5), (8), (9), and (12) to (14), and 77.62, as they apply  
11 to the taxes under subch. III, apply to the fee under this subchapter. The renter shall  
12 collect the fee under this subchapter from the person to whom the vehicle is rented.

13 **SECTION 2492ae.** 77.9951 (2) of the statutes, as affected by 2007 Wisconsin Act

14 ~~(this act)~~, is repealed and recreated to read:

15 77.9951 (2) Sections 77.51 (12m), (14), (14g), (15a), and (15b), 77.52 (1b), (3),  
16 (4), (13), (14), (18), and (19), 77.53 (1b), 77.58 (1) to (5), (6m), and (7), 77.585, 77.59,  
17 77.60, 77.61 (2), (3m), (5), (8), (9), and (12) to (15), and 77.62, as they apply to the taxes  
18 under subch. III, apply to the fee under this subchapter. The renter shall collect the  
19 fee under this subchapter from the person to whom the vehicle is rented.

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118-9*

20 **13.** Page 1179, line 20: delete the material beginning with that line and  
21 ending with page 1180, line 3, and substitute:

22 **"SECTION 2495ac.** 77.9972 (2) of the statutes is amended to read:

23 77.9972 (2) Sections 77.51 (4) (a), (b) 1., 2., and 4., (c) 1. to 3. and (d) and (14)  
24 (a) to (f), (j), and (k), 77.52 (1b) (4), (6), (13), (14), and (18), 77.53 (1b), 77.58 (1) to (5)



1 and (7), 77.59, 77.60, 77.61 (2), (5), (8), (9), and (12) to (14), and 77.62, as they apply  
 2 to the taxes under subch. III, apply to the fee under this subchapter. Sections 77.72  
 3 (1) and (2) (a) and 77.73, as they apply to the taxes under subch. V, apply to the fee  
 4 under this subchapter. The renter shall collect the fee under this subchapter from  
 5 the person to whom the passenger car is rented.

6 **SECTION 2495ae.** 77.9972 (2) of the statutes, as affected by 2007 Wisconsin Act  
 7 ~~...~~ (this act) is repealed and recreated to read:  
 8 77.9972 (2) Sections 77.51 (12m), (14), (14g), (15a), and (15b), 77.52 (1b), (3),  
 9 (4), (13), (14), (18), and (19), 77.53 (1b), 77.58 (1) to (5), (6m), and (7), 77.585, 77.59,  
 10 77.60, 77.61 (2), (3m), (5), (8), (9), and (12) to (15), and 77.62, as they apply to the taxes  
 11 under subch. III, apply to the fee under this subchapter. Section 77.73, as it applies  
 12 to the taxes under subch. V, applies to the fee under this subchapter. The renter shall  
 13 collect the fee under this subchapter from the person to whom the passenger car is  
 14 rented.

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15 **14.** Page 1662, line 18: after that line insert:

16 “(7p) RETAIL SALES. The renumbering and amendment of section 77.51 (17) of  
 17 the statutes, the amendment of sections 77.51 (4) (c) 1., 77.51 (12) (a), 77.982 (2),  
 18 77.991 (2), 77.9951 (2), and 77.9972 (2) of the statutes and the creation of sections  
 19 77.51 (13) (p), 77.51 (14) (m), 77.51 (14) (n), 77.51 (17) (a) to (e), 77.52 (1b), 77.52 (2n),  
 20 and 77.53 (1b) of the statutes first apply retroactively to sales made on January 1,  
 21 2006.”

22 **15.** Page 1675, line 4: delete “77.51 (12) (a).”

23 **16.** Page 1675, line 10: after “(17)” insert “(intro.)”.

24 **17.** Page 1676, line 2: delete “77.982”.



2007-2008 DRAFTING INSERT  
FROM THE  
LEGISLATIVE REFERENCE BUREAU

LRB-3500/?ins  
JK:.....

Insert 72 - 18

1 SECTION ~~#~~ 77.53 (17) of the statutes, as affected by 2007 Wisconsin Act 11, is  
2 amended to read:

3 77.53 (17) This section does not apply to tangible personal property, items or  
4 property under s. 77.52 (1) (b) or (c), specified digital goods, or additional digital  
5 goods purchased outside this state, as determined under s. 77.522, other than motor  
6 vehicles, boats, snowmobiles, recreational vehicles, as defined in s. 340.01 (48r),  
7 trailers, semitrailers, all-terrain vehicles and airplanes registered or titled or  
8 required to be registered or titled in this state, which is brought into this state by a  
9 nondomiciliary for the person's own storage, use or other consumption while  
10 temporarily within this state when such property, item, or digital good is not stored,  
11 used or otherwise consumed in this state in the conduct of a trade, occupation,  
12 business or profession or in the performance of personal services for wages or fees.

NOTE: NOTE: Sub. (17) is shown as amended eff. 1-1-08 by 2007 Wis. Act 11. Prior to 1-1-08 it reads:NOTE:

13 (17) This section does not apply to tangible personal property purchased outside this state, other than motor vehicles, boats, snowmobiles, mobile homes not  
14 exceeding 45 feet in length, trailers, semitrailers, all-terrain vehicles and airplanes registered or titled or required to be registered or titled in this state, which is brought  
15 into this state by a nondomiciliary for the person's own storage, use or other consumption while temporarily within this state when such property is not stored, used  
16 or otherwise consumed in this state in the conduct of a trade, occupation, business or profession or in the performance of personal services for wages or fees.

History: 1971 c. 125, 211; 1977 c. 29, 418; 1979 c. 1, 174; 1981 c. 317; 1983 a. 2; 1985 a. 29; 1987 a. 27, 268, 399; 1991 a. 39, 316; 1993 a. 16, 112; 1995 a. 27, 209; 1997  
a. 27, 41, 237; 1999 a. 31; 2001 a. 109; 2003 a. 321; 2005 a. 441; 2007 a. 11.

Insert 73 - 19

17 SECTION ~~#~~ 77.53 (18) of the statutes, as affected by 2007 Wisconsin Act 11, is  
18 amended to read:

19 77.53 (18) This section does not apply to the storage, use or other consumption  
20 in this state of household goods, items or property under s. 77.52 (1) (b) or (c),  
21 specified digital goods, or additional digital goods for personal use or to aircraft,  
22 motor vehicles, boats, snowmobiles, mobile homes, manufactured homes, as defined  
23 in s. 101.91 (2), recreational vehicles, as defined in s. 340.01 (48r), trailers,  
24 semitrailers and all-terrain vehicles, for personal use, purchased by a

1 nondomiciliary of this state outside this state, as determined under s. 77.522, 90 days  
2 or more before bringing the goods, items, or property into this state in connection  
3 with a change of domicile to this state.

NOTE: NOTE: Sub. (18) is shown as amended eff. 1-1-08 by 2007 Wis. Act 11. Prior to 1-1-08 it reads:NOTE:

4 (18) This section does not apply to the storage, use or other consumption in this state of household goods for personal use or to aircraft, motor vehicles, boats,  
5 snowmobiles, mobile homes, trailers, semitrailers and all-terrain vehicles, for personal use, purchased by a nondomiciliary of this state outside this state 90 days or  
6 more before bringing the goods or property into this state in connection with a change of domicile to this state.

History: 1971 c. 125, 211; 1977 c. 29, 418; 1979 c. 1, 174; 1981 c. 317; 1983 a. 2; 1985 a. 29; 1987 a. 27, 268, 399; 1991 a. 39, 316; 1993 a. 16, 112; 1995 a. 27, 209; 1997  
a. 27, 41, 237; 1999 a. 31; 2001 a. 109; 2003 a. 321; 2005 a. 441; 2007 a. 11.

**Insert 83 - 7**

7 **SECTION 4-77.54** (25) of the statutes, as affected by 2007 Wisconsin Act 20, is  
8 amended to read:

9 77.54 (25) The ~~gross receipts~~ sales price from the sale of and the storage of  
10 printed material which is designed to advertise and promote the sale of merchandise,  
11 or to advertise the services of individual business firms, which printed material is  
12 purchased and stored for the purpose of subsequently transporting it outside the  
13 state by the purchaser for use thereafter solely outside the state. This subsection  
14 does not apply to catalogs and the envelopes in which the catalogs are mailed.

History: 2007 a. 20.

15 **SECTION 4-77.54** (25m) of the statutes, as affected by 2007 Wisconsin Act 20,  
16 is amended to read:

17 77.54 (25m) The ~~gross receipts~~ sales price from the sale of and the storage, use,  
18 or other consumption of catalogs, and the envelopes in which the catalogs are mailed,  
19 that are designed to advertise and promote the sale of merchandise or to advertise  
20 the services of individual business firms.

History: 2007 a. 20.

21 **SECTION 5-77.54** (26) of the statutes, as affected by 2007 Wisconsin Act 19, is  
22 amended to read:

1           77.54 (26) The gross receipts sales price from the sales of and the storage, use,  
 2 or other consumption of tangible personal property and property under s. 77.52 (1)  
 3 (b) and (c) which becomes a component part of an industrial waste treatment facility  
 4 that is exempt under s. 70.11 (21) or that would be exempt under s. 70.11 (21) if the  
 5 property were taxable under ch. 70, or tangible personal property and property  
 6 under s. 77.52 (1) (b) and (c) which becomes a component part of a waste treatment  
 7 facility of this state or any agency thereof, or any political subdivision of the state or  
 8 agency thereof as provided in s. 40.02 (28). The exemption includes replacement  
 9 parts therefor, and also applies to chemicals and supplies used or consumed in  
 10 operating a waste treatment facility and to purchases of tangible personal property  
 11 and property under s. 77.52 (1) (b) and (c) made by construction contractors who  
 12 transfer such property to their customers in fulfillment of a real property  
 13 construction activity. This exemption does not apply to tangible personal property  
 14 and property under s. 77.52 (1) (b) and (c) installed in fulfillment of a written  
 15 construction contract entered into, or a formal written bid made, prior to July 31,  
 16 1975.

NOTE: NOTE: Sub. (26) is shown as amended eff. 10-1-07 by 2007 Wis. Act 19. Prior to 10-1-07 it reads:NOTE:

17 (26) The gross receipts from the sales of and the storage, use, or other consumption of tangible personal property which becomes a component part of an industrial  
 18 waste treatment facility that is exempt under s. 70.11 (21) (a) or that would be exempt under s. 70.11 (21) (a) if the property were taxable under ch. 70, or tangible personal  
 19 property which becomes a component part of a waste treatment facility of this state or any agency thereof, or any political subdivision of the state or agency thereof  
 20 as provided in s. 40.02 (28). The exemption includes replacement parts therefor, and also applies to chemicals and supplies used or consumed in operating a waste  
 21 treatment facility and to purchases of tangible personal property made by construction contractors who transfer such property to their customers in fulfillment of a  
 22 real property construction activity. This exemption does not apply to tangible personal property installed in fulfillment of a written construction contract entered into,  
 23 or a formal written bid made, prior to July 31, 1975.

History: 1971 c. 64, 154, 215, 311; 1973 c. 90, 156, 240; 1975 c. 39, 96, 102, 146, 200; 1977 c. 29; 1977 c. 83 ss. 13, 26; 1977 c. 250, 368, 418; 1979 c. 1, 34, 87, 174; 1981  
 c. 20; 1981 c. 79 s. 18; 1981 c. 96 s. 67; 1981 c. 264; 1981 c. 282 s. 47; 1981 c. 317; 1983 a. 27 ss. 1284d to 1284np, 2202 (38); 1983 a. 189 ss. 101, 106, 329 (5), (12), (13);  
 1983 a. 192, 287, 405, 426, 498, 510, 538, 544; 1985 a. 29, 149, 332; 1987 a. 27; 1987 a. 312 s. 17; 1987 a. 399; 1989 a. 31, 238, 270, 335, 359; 1991 a. 37, 39, 269, 316; 1993  
 a. 16, 263, 332; 1995 a. 27, 125, 225, 227; 1997 a. 27, 35, 41, 184, 237, 291; 1999 a. 9, 65, 83; 1999 a. 150 s. 672; 1999 a. 167; 2001 a. 16, 103, 109; 2003 a. 99, 128; 2005 a.  
 25, 74, 141, 149, 335, 366, 479; 2007 a. 11, 19; s. 13.93 (2) (c).

**Insert 84 - 19**

24           SECTION 6. 77.54 (31) of the statutes, as affected by 2007 Wisconsin Act 11, is  
 25 amended to read:

1           77.54 (31) The ~~gross receipts~~ sales price from the sale of and the storage, use  
2 or other consumption in this state, but not the lease or rental, of used mobile homes,  
3 as defined in s. 101.91 (10), and used manufactured homes, as defined in s. 101.91  
4 (12).

NOTE: NOTE: Sub. (31) is shown as amended eff. 1-1-08 by 2007 Wis. Act 11. Prior to 1-1-08 it reads:NOTE:

5 (31) The gross receipts from the sale of and the storage, use or other consumption in this state, but not the lease or rental, of used mobile homes that are primary  
6 housing units under s. 340.01 (29).

History: 1971 c. 64, 154, 215, 311; 1973 c. 90, 156, 240; 1975 c. 39, 96, 102, 146, 200; 1977 c. 29; 1977 c. 83 ss. 13, 26; 1977 c. 250, 368, 418; 1979 c. 1, 34, 87, 174; 1981 c. 20; 1981 c. 79 s. 18; 1981 c. 96 s. 67; 1981 c. 264; 1981 c. 282 s. 47; 1981 c. 317; 1983 a. 27 ss. 1284d to 1284np, 2202 (38); 1983 a. 189 ss. 101, 106, 329 (5), (12), (13); 1983 a. 192, 287, 405, 426, 498, 510, 538, 544; 1985 a. 29, 149, 332; 1987 a. 27; 1987 a. 312 s. 17; 1987 a. 399; 1989 a. 31, 238, 270, 335, 359; 1991 a. 37, 39, 269, 316; 1993 a. 16, 263, 332; 1995 a. 27, 125, 225, 227; 1997 a. 27, 35, 41, 184, 237, 291; 1999 a. 9, 65, 83; 1999 a. 150 s. 672; 1999 a. 167; 2001 a. 16, 103, 109; 2003 a. 99, 128; 2005 a. 25, 74, 141, 149, 335, 366, 479; 2007 a. 11, 19; s. 13.93 (2) (c).

**Insert 85 - 13**

7           **SECTION ~~77~~ 77.54 (36)** of the statutes, as affected by 2007 Wisconsin Act 11, is  
8 amended to read:

9           77.54 (36) The ~~gross receipts~~ sales price from the rental for a continuous period  
10 of one month or more of a mobile home, as defined in s. 101.91 (10), or a manufactured  
11 home, as defined in s. 101.91 (2), that is used as a residence. In this subsection, "one  
12 month" means a calendar month or 30 days, whichever is less, counting the first day  
13 of the rental and not counting the last day of the rental.

NOTE: NOTE: Sub. (36) is shown as amended eff. 1-1-08 by 2007 Wis. Act 11. Prior to 1-1-08 it reads:NOTE:

14 (36) The gross receipts from the rental for a continuous period of one month or more of a mobile home, as defined in s. 66.0435 (1) (d), that is used as a residence.  
15 In this subsection, "one month" means a calendar month or 30 days, whichever is less, counting the first day of the rental and not counting the last day of the rental.

History: 1971 c. 64, 154, 215, 311; 1973 c. 90, 156, 240; 1975 c. 39, 96, 102, 146, 200; 1977 c. 29; 1977 c. 83 ss. 13, 26; 1977 c. 250, 368, 418; 1979 c. 1, 34, 87, 174; 1981 c. 20; 1981 c. 79 s. 18; 1981 c. 96 s. 67; 1981 c. 264; 1981 c. 282 s. 47; 1981 c. 317; 1983 a. 27 ss. 1284d to 1284np, 2202 (38); 1983 a. 189 ss. 101, 106, 329 (5), (12), (13); 1983 a. 192, 287, 405, 426, 498, 510, 538, 544; 1985 a. 29, 149, 332; 1987 a. 27; 1987 a. 312 s. 17; 1987 a. 399; 1989 a. 31, 238, 270, 335, 359; 1991 a. 37, 39, 269, 316; 1993 a. 16, 263, 332; 1995 a. 27, 125, 225, 227; 1997 a. 27, 35, 41, 184, 237, 291; 1999 a. 9, 65, 83; 1999 a. 150 s. 672; 1999 a. 167; 2001 a. 16, 103, 109; 2003 a. 99, 128; 2005 a. 25, 74, 141, 149, 335, 366, 479; 2007 a. 11, 19; s. 13.93 (2) (c).

**Insert 88 - 9**

16           **SECTION ~~87~~ 77.54 (47) (b) 2.** of the statutes, as affected by 2007 Wisconsin Act  
17 20, is amended to read:

18           77.54 (47) (b) 2. The shooting facility is a nonprofit organization that charges  
19 for shooting at the facility, but is not required to pay the tax imposed under s. 77.52  
20 on its ~~gross receipts~~ sales price from such charges because the charges are for

1 occasional sales, as provided under sub. (7m), or because the charges satisfy the  
2 exemption under s. 77.52 (2) (a) 2. b.

History: 2007 a. 20.

**Insert 89 - 25**

3 **SECTION ~~9~~ 77.54 (54)** of the statutes, as created by 2007 Wisconsin Act 20, is  
4 amended to read:

5 77.54 (54) The ~~gross receipts~~ sales price from the sale of and the storage, use,  
6 or other consumption of tangible personal property, items and property under s.  
7 77.52 (1) (b) and (c), and taxable services that are sold by a home exchange service  
8 that receives moneys from the appropriation account under s. 20.485 (1) (g) and is  
9 operated by the department of veterans affairs.

History: 2007 a. 20.

10 **SECTION ~~10~~ 77.54 (56)** of the statutes, as created by 2007 Wisconsin Act 20, is  
11 amended to read:

12 77.54 (56) (a) The ~~gross receipts~~ sales price from the sale of and the storage,  
13 use, or other consumption of a product whose power source is wind energy, direct  
14 radiant energy received from the sun, or gas generated from anaerobic digestion of  
15 animal manure and other agricultural waste, if the product produces at least 200  
16 watts of alternating current or 600 British thermal units per day, except that the  
17 exemption under this subsection does not apply to an uninterruptible power source  
18 that is designed primarily for computers.

19 (b) Except for the sale of electricity or energy that is exempt from taxation  
20 under sub. (30), the ~~gross receipts~~ sales price from the sale of and the storage, use,

1 or other consumption of electricity or energy produced by a product described under  
2 par. (a).

History: 2007 a. 20.

**Insert 101 - 3**

3 ~~SECTION 11~~ 77.61 (1) (c) of the statutes, as affected by 2007 Wisconsin Act 11,  
4 is amended to read:

5 77.61 (1) (c) In the case of motor vehicles, boats, snowmobiles, recreational  
6 vehicles, as defined in s. 340.01 (48r), trailers, semitrailers, all-terrain vehicles, or  
7 aircraft registered or titled, or required to be registered or titled, in this state  
8 purchased from persons who are not Wisconsin boat, trailer, or semitrailer dealers,  
9 licensed Wisconsin aircraft, motor vehicle, or recreational vehicle, as defined in s.  
10 340.01 (48r), dealers or registered Wisconsin snowmobile or all-terrain vehicle  
11 dealers retailers, the purchaser shall file a sales tax return and pay the tax prior to  
12 registering or titling the motor vehicle, boat, snowmobile, recreational vehicle, as  
13 defined in s. 340.01 (48r), semitrailer, all-terrain vehicle, or aircraft in this state.

NOTE: NOTE: Par. (c) is shown as amended eff. 1-1-08 by 2007 Wis. Act 11. Prior to 1-1-08 it reads:NOTE:

14 (c) In the case of motor vehicles, boats, snowmobiles, mobile homes not exceeding 45 feet in length, trailers, semitrailers, all-terrain vehicles or aircraft registered  
15 or titled, or required to be registered or titled, in this state purchased from persons who are not Wisconsin boat, trailer or semitrailer dealers, licensed Wisconsin aircraft,  
16 motor vehicle or mobile home dealers or registered Wisconsin snowmobile or all-terrain vehicle dealers, the purchaser shall file a sales tax return and pay the tax prior  
17 to registering or titling the motor vehicle, boat, snowmobile, mobile home not exceeding 45 feet in length, trailer, semitrailer, all-terrain vehicle or aircraft in this state.

History: 1971 c. 125; 1975 c. 186, 224; 1977 c. 29, 200, 418; 1979 c. 89, 125, 174; 1981 c. 20; 1983 a. 189 s. 329 (12); 1983 a. 405; 1983 a. 544 s. 47 (1); 1985 a. 29, 41;  
1987 a. 27, 92, 119, 246; 1989 a. 31, 122, 359; 1991 a. 39, 269, 316; 1993 a. 205, 399; 1995 a. 27, 233, 280; 1997 a. 27, 191, 237; 1999 a. 83; 2001 a. 44, 103; 2005 a. 25, 49;  
2007 a. 11.

**Insert 112 - 14**

18 ~~SECTION 12~~ 77.71 (4) of the statutes, as affected by 2007 Wisconsin Act 11, is  
19 amended to read:

20 77.71 (4) An excise tax is imposed at the rate of 0.5 percent in the case of a  
21 county tax or at the rate under s. 77.705 or 77.706 in the case of a special district tax  
22 of the sales purchase price upon every person storing, using or otherwise consuming  
23 a motor vehicle, boat, snowmobile, recreational vehicle, as defined in s. 340.01 (48r),



1 ~~trailer, semitrailer, all-terrain vehicle~~ or aircraft, if that property must be registered  
 2 or titled with this state and if that property is to be customarily kept in a county that  
 3 has in effect an ordinance under s. 77.70 or in a special district that has in effect a  
 4 resolution under s. 77.705 or 77.706, except that if the buyer has paid a similar local  
 5 sales tax in another state on a purchase of the same property that tax shall be  
 6 credited against the tax under this subsection.

NOTE: NOTE: Sub. (4) is shown as amended eff. 1-1-08 by 2007 Wis. Act 11. Prior to 1-1-08 it reads:NOTE:

7 (4) An excise tax is imposed at the rate of 0.5% in the case of a county tax or at the rate under s. 77.705 or 77.706 in the case of a special district tax of the sales  
 8 price upon every person storing, using or otherwise consuming a motor vehicle, boat, snowmobile, mobile home not exceeding 45 feet in length, trailer, semitrailer,  
 9 all-terrain vehicle or aircraft, if that property must be registered or titled with this state and if that property is to be customarily kept in a county that has in effect an  
 10 ordinance under s. 77.70 or in a special district that has in effect a resolution under s. 77.705 or 77.706, except that if the buyer has paid a similar local sales tax in another  
 11 state on a purchase of the same property that tax shall be credited against the tax under this subsection.

History: 1985 a. 41; 1987 a. 27; 1995 a. 27, 56; 1999 a. 167; 2007 a. 11.

**Insert 115 - 9**

12 ~~SECTION 13:~~ 77.785 (2) of the statutes, as affected by 2007 Wisconsin Act 11,  
 13 is amended to read:

14 77.785 (2) Prior to registration or titling, a retailer of a boat, ~~all-terrain vehicle,~~  
 15 ~~trailer and semi-trailer dealers and licensed aircraft,~~ motor vehicle, manufactured  
 16 home, as defined in s. 101.91 (2), or recreational vehicle, as defined in s. 340.01 (48r),  
 17 ~~and snowmobile dealers~~ shall collect the taxes under this subchapter on sales of  
 18 items under s. 77.71 (4). The dealer retailer shall remit those taxes to the  
 19 department of revenue along with payments of the taxes under subch. III.

NOTE: NOTE: Sub. (2) is shown as amended eff. 1-1-08 by 2007 Wis. Act 11. Prior to 1-1-08 it reads:NOTE:

20 (2) Prior to registration or titling, boat, all-terrain vehicle, trailer and semi-trailer dealers and licensed aircraft, motor vehicle, mobile home and snowmobile  
 21 dealers shall collect the taxes under this subchapter on sales of items under s. 77.71 (4). The dealer shall remit those taxes to the department of revenue along with  
 22 payments of the taxes under subch. III.

History: 1985 a. 41; 1987 a. 141; 2007 a. 11.

**Insert 118 - 2**

23 ~~SECTION 14:~~ 77.995 (2) of the statutes, as affected by 2007 Wisconsin Act 11,  
 24 is amended to read:

25 77.995 (2) There is imposed a fee at the rate of 5 percent of the gross receipts  
 26 sales price on the rental, but not for rental and not for rental as a service or repair

1 replacement vehicle of Type 1 automobiles, as defined in s. 340.01 (4) (a); of  
 2 recreational vehicles, as defined in s. 340.01 (48r); of motor homes, as defined in s.  
 3 340.01 (33m); and of camping trailers, as defined in s. 340.01 (6m) by establishments  
 4 primarily engaged in short-term rental of vehicles without drivers, for a period of 30  
 5 days or less, unless the sale is exempt from the sales tax under s. 77.54 (1), (4), (7)  
 6 (a), (7m) or (9a). There is also imposed a fee at the rate of 5 percent of the gross  
 7 receipts sales price on the rental of limousines.

NOTE: NOTE: Sub. (2) is shown as amended eff. 1-1-08 by 2007 Wis. Act 11. Prior to 1-1-08 it reads:NOTE:

8 (2) There is imposed a fee at the rate of 5% of the gross receipts on the rental, but not for rental and not for rental as a service or repair replacement vehicle of  
 9 Type 1 automobiles, as defined in s. 340.01 (4) (a); of mobile homes, as defined in s. 340.01 (29); of motor homes, as defined in s. 340.01 (33m); and of camping trailers,  
 10 as defined in s. 340.01 (6m) by establishments primarily engaged in short-term rental of vehicles without drivers, for a period of 30 days or less, unless the sale is exempt  
 11 from the sales tax under s. 77.54 (1), (4), (7) (a), (7m) or (9a). There is also imposed a fee at the rate of 5% of the gross receipts on the rental of limousines.

History: 1997 a. 27, 237; 1999 a. 80, 83, 186; 2001 a. 105; 2005 a. 25; 2007 a. 11.

LFB:.....Russell – Streamlined sales tax modifications  
FOR 2007-09 BUDGET -- NOT READY FOR INTRODUCTION  
**SENATE AMENDMENT ,**  
**TO 2007 SENATE BILL 40**

*Inserts*

- 1 At the locations indicated, amend the bill as follows:
- 2 **1.** Page 858, line 18: after that line insert:
- 3 **"SECTION 1901m.** 66.0615 (1m) (e) 3. of the statutes is created to read:
- 4 66.0615 **(1m)** (e) 3. A district adopting a resolution to impose the taxes under
- 5 subd. 1. or 2. shall deliver a certified copy of the resolution to the secretary of revenue
- 6 at least 120 days before its effective date."
- 7 **2.** Page 905, line 18: after "that" insert "resulted from".
- 8 **3.** Page 905, line 19: delete "claimed as" and substitute "claimed as".
- 9 **4.** Page 905, line 19: after "exemption" insert "claiming".
- 10 **5.** Page 905, line 24: delete "deductions" and substitute "the sales and use tax
- 11 resulting from the deductions claimed under s. 77.585 (9)".

- 1 ~~6.~~ Page 991, line 10: after "that" insert "resulted from".
- 2 ~~7.~~ Page 991, line 11: delete "claimed as" and substitute "elaimed as".
- 3 ~~8.~~ Page 991, line 11: after "exemption" insert "claiming".
- 4 ~~9.~~ Page 991, line 16: delete "deductions" and substitute "the sales and use tax
- 5 resulting from the deductions claimed under s. 77.585 (9)".
- 6 ~~10.~~ Page 1037, line 3: after "that" insert "resulted from".
- 7 ~~11.~~ Page 1037, line 4: delete "claimed as" and substitute "elaimed as".
- 8 ~~12.~~ Page 1037, line 4: after "exemption" insert "claiming".
- 9 ~~13.~~ Page 1037, line 9: delete "deductions" and substitute "the sales and use
- 10 tax resulting from the deductions claimed under s. 77.585 (9)".
- 11 ~~14.~~ Page 1063, line 22: after "property" insert ", items or property under s.
- 12 77.52 (1) (b) or (c)".
- 13 ~~15.~~ Page 1070, line 16: after "property" insert ". items or property under s.
- 14 77.52 (1) (b) or (c)".
- 15 ~~16.~~ Page 1072, line 6: after that line insert:
 

16 ~~13.~~ The retail sale of a service and items or property under s. 77.52 (1) (b) or (c),

17 if such property or items are essential to the use of the service, and provided

18 exclusively in connection with the service, and if the true object of the transaction

19 is the service." *le*
- 20 ~~17.~~ Page 1072, line 16: on lines 16, 17, 20 and 22, after "property" insert ",
- 21 items or property under s. 77.52 (1) (b) or (c)".
- 22 ~~18.~~ Page 1076, line 15: on lines 15 and 17, after "property" insert ", items or
- 23 property under s. 77.52 (1) (b) or (c)".

*INDEX  
8-24*

1 **19.** Page 1079, line 16: after “property” insert “. items or property under s.  
2 77.52 (1) (b) or (c).” INSERT 19-2

3 **20.** Page 1082, line 7: after “manufacturer.” insert “Mobility-enhancing  
4 equipment” does not include durable medical equipment.”

5 **21.** Page 1082, line 18: on lines 18, 23 and 24, after “property” insert “. items  
6 or property under s. 77.52 (1) (b) or (c).”

7 **22.** Page 1083, line 8: after “property” insert “. items or property under s. 77.52  
8 (1) (b) or (c).”

9 **23.** Page 1085, line 13: delete “2. and”.

10 **24.** Page 1089, line 4: after “property,” insert “items and property under s.  
11 77.52 (1) (b) and (c).”.

12 **25.** Page 1089, line 14: on lines 14 and 17, after “property” insert “. items or  
13 property under s. 77.52 (1) (b) or (c).”

14 **26.** Page 1089, line 22: after “property,” insert “items or property under s.  
15 77.52 (1) (b) or (c).”.

16 **27.** Page 1090, line 11: delete “allocated” and substitute “that the seller  
17 allocates”. INSERT 27-13

18 **28.** Page 1090, line 15: after “property” insert “, except that if the seller does  
19 not make the allocation under this subd. 4. b., the purchaser shall allocate the  
20 delivery charge amount, consistent with this subd. 4. b”

21 **29.** Page 1090, line 22: delete “personal property” and substitute “tangible  
22 personal property, items or property under s. 77.52 (1) (b) or (c).”.

23 **30.** Page 1092, line 12: delete lines 12 to 16 and substitute:

1 "4. Any of the following also applies:

2 a. The purchaser presents a coupon, certificate, or other documentation to the  
3 seller to claim the price reduction or discount, if the coupon, certificate, or other  
4 documentation is authorized, distributed, or granted by the 3rd party with the  
5 understanding that the 3rd party will reimburse the seller for the amount of the price  
6 reduction or discount."

7 **31.** Page 1092, line 17: delete "5" and substitute "b".

8 **32.** Page 1092, line 19: delete "6" and substitute "c".

9 **33.** Page 1093, line 2: on lines 2, 6, 8, 15 and 22, after "property" insert ". items  
10 or property under s. 77.52 (1) (b) or (c)".

11 **34.** Page 1094, line 1: on lines 1, 8, 15, 18 and 24, after "property" insert ". items  
12 or property under s. 77.52 (1) (b) or (c)".

13 **35.** Page 1095, line 16: after "property" insert ". items or property under s.  
14 77.52 (1) (b) or (c)".

15 **36.** Page 1096, line 4: on lines 4, 6 and 10, after "property" insert ". items or  
16 property under s. 77.52 (1) (b) or (c)".

17 **37.** Page 1096, line 11: after "property" insert ". items".

18 **38.** Page 1096, line 16: after "property" insert ". items or property under s.  
19 77.52 (1) (b) or (c)".

20 **39.** Page 1096, line 21: after "is" insert ". items or property under s. 77.52 (1)  
21 (b) or (c)".

22 **40.** Page 1097, line 2: on lines 2, 7, 16 and 20, after "property" insert ". items  
23 or property under s. 77.52 (1) (b) or (c)".

1           **41.** Page 1098, line 1: on lines 1, 5, 9, 13, 17 and 21, after “property” insert “items or property under s. 77.52 (1) (b) or (c)”.

2  
3           **42.** Page 1099, line 1: on lines 1, 6 and 10, after “property” insert “items or  
4 property under s. 77.52 (1) (b) or (c)”.

5           **43.** Page 1099, line 13: on lines 13 and 17 after “property” insert “items”.

6           **44.** Page 1099, line 23: after “property,” insert “items or property under s.  
7 77.52 (1) (b) or (c)”.

8           **45.** Page 1100, line 1: on lines 1, 11, 16, 18 and 21, after “property,” insert  
9 “items or property under s. 77.52 (1) (b) or (c)”.

10           **46.** Page 1100, line 12: after “property” insert “items”.

11           **47.** Page 1100, line 13: delete “tangible”.

12           **48.** Page 1100, line 14: delete “personal property” and substitute “property,  
13 items”.

14           **49.** Page 1101, line 2: after “personal property,” insert “items or property  
15 under s. 77.52 (1) (b) or (c)”.

16           **50.** Page 1101, line 6: after “property,” insert “items or property under s. 77.52  
17 (1) (b) or (c)”.

18           **51.** Page 1101, line 16: delete “allocated” and substitute “that the seller  
19 allocates”.

20           **52.** Page 1102, line 2: after “property,” insert “items or property under s. 77.52  
21 (1) (b) or (c)”.

22           **53.** Page 1104, line 6: after “property” insert “items or property under s. 77.52  
23 (1) (b) or (c)”.

1 **54.** Page 1105, line 13: after “property” insert “, items or property under s.  
2 77.52 (1) (b) or (c)”.

3 **55.** Page 1105, line 25: after “include” insert “or items or property under s.  
4 77.52 (1) (b) or (c)”.

5 **56.** Page 1105, line 25: after “goods” insert “or additional digital goods”.

6 **57.** Page 1106, line 6: after “Telecommunications” insert “and”.

7 **58.** Page 1106, line 15: after that line insert:

8 “**SECTION 2276m.** 77.51 (21m) of the statutes, as affected by 2007 Wisconsin  
9 Act ... (this act), is renumbered 77.51 (5g) and amended to read:

10 77.51 (5g) “~~Telecommunications and~~ Internet access services” means sending  
11 messages and information transmitted through the use of local, toll and wide-area  
12 telephone service; channel services; telegraph services; teletypewriter; computer  
13 exchange services; cellular mobile telecommunications service; specialized mobile  
14 radio; stationary two-way radio; paging service; or any other form of mobile and  
15 portable one-way or two-way communications; or any other transmission of  
16 messages or information by electronic or similar means between or among points by  
17 wire, cable, fiber optics, laser, microwave, radio, satellite or similar facilities.

18 “Internet access services” does not include telecommunications services to the extent  
19 that such services are taxable under s. 77.52 (2) (a) 5. am.

20 **59.** Page 1107, line 9: delete “Telecommunications”.

21 **60.** Page 1108, line 2: on lines 2, 6, 11 and 14, after “property” insert “, items  
22 or property under s. 77.52 (1) (b) or (c)”.

INSERT  
43-15



1 **61.** Page 1108, line 19: on lines 19 and 22, after “property,” insert “items or  
2 property under s. 77.52 (1) (b) or (c),”.

3 **62.** Page 1108, line 23: on lines 23 and 24, after “property,” insert “items,”.

4 **63.** Page 1110, line 22: delete the material beginning with that line and ending  
5 with page 1111, line 9, and substitute:

6 “SECTION 2291b. 77.52 (2) (a) 5. a. of the statutes is amended to read:

7 77.52 (2) (a) 5. a. The sale of telecommunications and Internet access services,  
8 except services subject to 4 USC 116 to 126, as amended by P.L. 106–252, that either  
9 originate or terminate in this state; except services that are obtained by means of a  
10 toll-free number, that originate outside this state and that terminate in this state;  
11 and are charged to a service address in this state, regardless of the location where  
12 that charge is billed or paid; and the sale of the rights to purchase  
13 telecommunications services, including purchasing reauthorization numbers, by  
14 paying in advance and by using an access number and authorization code, except  
15 sales that are subject to subd. 5. b.

16 SECTION 2291c. 77.52 (2) (a) 5. a. of the statutes, as affected by 2007 Wisconsin  
17 Act ... (this act), is repealed and recreated to read:

18 77.52 (2) (a) 5. a. The sale of Internet access services.

19 SECTION 2291p. 77.52 (2) (a) 5. am. of the statutes is created to read:

20 77.52 (2) (a) 5. am. The sale of intrastate, interstate, and international  
21 telecommunications services, except interstate 800 services. *De*

22 ~~**64.** Page 1111, line 11: delete lines 11 and 12.~~

23 **65.** Page 1111, line 14: delete “Ancillary” and substitute “The sale of  
24 ancillary”.

INSERT  
48-9

1           **66.** Page 1112, line 5: after “property” insert “, items and property under sub.  
2           (1) (b) and (c)”.

3           **67.** Page 1112, line 18: after “property” insert “, items or property under sub.  
4           (1) (b) or (c)”.

5           **68.** Page 1113, line 18: before “specified” insert “items or property under sub.  
6           (1) (b) or (c)”.

7           **69.** Page 1113, line 18: delete “or digital” and substitute “, items, or digital”.

8           **70.** Page 1113, line 23: after “property” insert “, items or property under sub.  
9           (1) (b) or (c)”.

10          **71.** Page 1114, line 1: on lines 1 and 9, after “property” insert “, items or  
11          property under sub. (1) (b) or (c)”.

12          **72.** Page 1115, line 13: on lines 13, 17 and 23, after “property” insert “, items  
13          or property under sub. (1) (b) or (c)”.

14          **73.** Page 1116, line 1: after “property” insert “, items or property under sub.  
15          (1) (b) or (c)”.

16          **74.** Page 1116, line 9: after “property” insert “, items and property under sub.  
17          (1) (b) and (c)”.

18          **75.** Page 1116, line 11: delete “and (46)” and substitute “(46), (51), and (52)”.

19          **76.** Page 1116, line 15: delete the material beginning with “from” and ending  
20          with “proof” on line 16 and substitute “from the burden of proof of the tax otherwise  
21          applicable”.

22          **77.** Page 1116, line 21: after “property” insert “, items or property under sub.  
23          (1) (b) or (c)”.

1 **78.** Page 1116, line 25: delete "burden of proof" and substitute "tax otherwise  
2 applicable".

3 **79.** Page 1117, line 23: after "property" insert ", items or property under sub.  
4 (1) (b) or (c)".

5 **80.** Page 1117, line 25: delete that line and substitute "property, items, goods,  
6 or services were for resale makes any use of the property, items, goods, or".

7 **81.** Page 1118, line 1: after "property," insert "items,".

8 **82.** Page 1118, line 4: after "is" insert ", items".

9 **83.** Page 1118, line 5: after "property" insert ", items".

10 **84.** Page 1118, line 11: on lines 11, 16 and 22, after "property" insert ", items  
11 or property under sub. (1) (b) or (c)".

12 **85.** Page 1119, line 2: after "property" insert ", items or property under sub.  
13 (1) (b) or (c)".

14 ~~**86.** Page 1120, line 5: delete "property or goods" and substitute "service that~~  
15 is essential to the use or receipt of the other service

16 ~~**87.** Page 1122, line 10: delete "or that satisfy the requirements under par. (e)~~  
17 or (f)".

18 **88.** Page 1123, line 10: after "property" insert ", items or property under s.  
19 77.52 (1) (b) or (c)".

20 **89.** Page 1126, line 19: delete "a telecommunications" and substitute "an".

21 **90.** Page 1127, line 6: delete lines 6 to 11 and substitute:

22 (b) Sales by a retail florist occur at the location determined by rule by the  
23 department.

INSERT  
56-21

INSERT 64-3

1           **91.** Page 1129, line 13: after “property” insert “and items or property under  
2 s. 77.52 (1) (b) or (c)”.

3           **92.** Page 1129, line 14: delete “that” and substitute “that the”.

4           **93.** Page 1129, line 15: after “property” insert “or items”.

5           **94.** Page 1129, line 25: after “property” insert “, items or property under s.  
6 77.52 (1) (b) or (c)”.

7           **95.** Page 1130, line 11: on lines 11 and 21, after “property” insert “, items or  
8 property under s. 77.52 (1) (b) or (c)”.

9           **96.** Page 1131, line 10: after “property” insert “, items or property under s.  
10 77.52 (1) (b) or (c)”.

11           **97.** Page 1132, line 3: on lines 3, 8 and 23, after “property” insert “, items or  
12 property under s. 77.52 (1) (b) or (c)”.

13           **98.** Page 1132, line 16: after “property” insert “, items and property under s.  
14 77.52 (1) (b) and (c)”.

15           **99.** Page 1132, line 18: delete “(20p)”.

16           **100.** Page 1132, line 18: delete “(22c)”.

17           **101.** Page 1132, line 19: delete “and (46)” and substitute “(46), (51), and (52)”.

18           **102.** Page 1132, line 23: delete the material beginning with “from” and ending  
19 with “proof” on line 24 and substitute “from the burden of proof of the tax otherwise  
20 applicable”.

21           **103.** Page 1133, line 3: delete “purchases” and substitute “the purchaser”.

1           **104.** Page 1133, line 4: after “property” insert “, items or property under s.  
2 77.52(1) (b) or (c)”.

3           **105.** Page 1133, line 9: delete “burden of proof” and substitute “tax otherwise  
4 applicable”.

5           **106.** Page 1134, line 6: on lines 6, 8 and 11, after “property” insert “, items or  
6 property under s. 77.52 (1) (b) or (c)”.

7           **107.** Page 1134, line 15: delete lines 15 to 24 and substitute:

8           “77.53 (15) It is presumed that tangible personal property, items or property  
9 under s. 77.52 (1) (b) or (c), specified digital goods, additional digital goods, or taxable  
10 services delivered outside this state to a purchaser known by the retailer to be a  
11 resident of this state were was purchased from a retailer for storage, use, or other  
12 consumption in this state and stored, used, or otherwise consumed in this state. This  
13 presumption may be controverted by a written statement, signed by the purchaser  
14 or an authorized representative, and retained by the seller that the property or  
15 service was purchased for use at a designated point outside this state. This  
16 presumption may also be controverted by other evidence satisfactory to the  
17 department that the property, item, digital good, or service was not purchased for  
18 storage, use, or other consumption in this state.”.

19           **108.** Page 1135, line 1: on lines 1, 11 and 16, after “property” insert “, items  
20 or property under s. 77.52 (1) (b) or (c)”.

21           **109.** Page 1135, line 22: after “property” insert “, item,”.

22           **110.** Page 1136, line 11: after “goods” insert “, items or property under s. 77.52  
23 (1) (b) or (c)”.

- 1       **111.** Page 1136, line 15: after “goods” insert “. items.”.
- 2       **112.** Page 1136, line 19: after “property” insert “. items and property under  
3 s. 77.52 (1) (b) and (c).”.
- 4       **113.** Page 1138, line 13: after “property” insert “and items and property under  
5 s. 77.52 (1) (b) and (c).”.
- 6       **114.** Page 1138, line 14: after “property” insert “and items and property under  
7 s. 77.52 (1) (b) and (c).”.
- 8       **115.** Page 1138, line 24: after “property” insert “. items or property under s.  
9 77.52 (1) (b) or (c).”.
- 10       **116.** Page 1139, line 8: after “property” insert “. items and property under s.  
11 77.52 (1) (b) and (c).”.
- 12       **117.** Page 1139, line 23: after “property” insert “. items and property under  
13 s. 77.52 (1) (b) and (c).”.
- 14       **118.** Page 1142, line 20: after “property” insert “. including items and property  
15 under s. 77.52 (1) (b) and (c).”.
- 16       **119.** Page 1144, line 4: delete lines 4 to 12.
- 17       **120.** Page 1145, line 3: delete lines 3 to 12.
- 18       **121.** Page 1145, line 21: after “sale,” insert “license.”.
- 19       **122.** Page 1145, line 24: after “sold,” insert “licensed.”.
- 20       **123.** Page 1146, line 22: on lines 22 and 25, after “property” insert “and  
21 property under s. 77.52 (1) (b).”.

1       **124.** Page 1147, line 4: on lines 4 and 7, after “property” insert “and property  
2       under s. 77.52 (1) (b)”.

3       **125.** Page 1149, line 6: after “property,” insert “items or property under s.  
4       77.52 (1) (b) or (c)”.

5       **126.** Page 1152, line 24: after “property” insert “or item or property under s.  
6       77.52 (1) (b) or (c)”.

7       **127.** Page 1153, line 2: after “property” insert “or item”.

8       **128.** Page 1153, line 5: on lines 5 and 8, after “service” insert “. item or  
9       property under s. 77.52 (1) (b) or (c)”.

10       **129.** Page 1155, line 17: after that line insert:

11       “**SECTION 2418m.** 77.54 (53) (b) 2. of the statutes, as created by 2007 Wisconsin  
12       Act .... (this act), is repealed and recreated to read:

13       77.54 (53) (b) 2. The items listed in sub. (3m) (a) to (m), drugs, semen for  
14       artificial insemination, fuel, and electricity that are used exclusively and directly in  
15       raising animals that are sold primarily to a biotechnology business, a public or  
16       private institution of higher education, or a governmental unit for exclusive and  
17       direct use by any such entity in qualified research or manufacturing.”.

18       **130.** Page 1156, line 3: after “property” insert “. items or property under s.  
19       77.52 (1) (b) or (c)”.

20       **131.** Page 1156, line 6: on lines 6 and 24, after “property” insert “. and items  
21       and property under s. 77.52 (1) (b) and (c)”.

22       **132.** Page 1156, line 9: after “property” insert “or item”.

1           **133.** Page 1157, line 5: after “property,” insert “including items and property  
2 under s. 77.52 (1) (b) and (c).”.

3           **134.** Page 1157, line 10: on lines 10, 13, 16 and 23, after “property” insert “,  
4 items or property under s. 77.52 (1) (b) or (c).”.

5           **135.** Page 1158, line 21: after “property” insert “, items or property under s.  
6 77.52 (1) (b) or (c).”.

7           **136.** Page 1159, line 24: after “property,” insert “items or property under s.  
8 77.52 (1) (b) or (c).”.

9           **137.** Page 1160, line 17: on lines 17 and 19, after “property,” insert “items or  
10 property under s. 77.52 (1) (b) or (c).”.

11           **138.** Page 1161, line 9: on lines 9, 15 and 22, after “property,” insert “items  
12 or property under s. 77.52 (1) (b) or (c).”.

13           **139.** Page 1161, line 16: on lines 16, 19, 23 and 24, after “property” insert “,  
14 items.”.

15           **140.** Page 1162, line 1: after “property” insert “, items.”.

16           **141.** Page 1162, line 4: on lines 4, 13 and 24, after “property,” insert “items  
17 or property under s. 77.52 (1) (b) or (c).”.

18           **142.** Page 1164, line 1: on lines 1 and 22, after “property” insert “, items or  
19 property under s. 77.52 (1) (b) or (c).”.

20           **143.** Page 1165, line 18: after “property,” insert “items or property under s.  
21 77.52 (1) (b) or (c).”.

22           **144.** Page 1165, line 20: after “property,” insert “items.”.



1 **145.** Page 1166, line 9: after "property," insert "items or property under s.  
2 77.52 (1) (b) or (c)."

3 **146.** Page 1169, line 17: after "property" insert "items or property under s.  
4 77.52 (1) (b) or (c)".

5 **147.** Page 1170, line 4: after "providers" insert "that receive compensation  
6 under s. 73.03 (61) (h)".

7 **148.** Page 1170, line 7: delete "(1)" and substitute "(1)".

8 **149.** Page 1172, line 14: after "property" insert "items or property under s.  
9 77.52 (1) (b) or (c)".

10 **150.** Page 1172, line 24: after that line insert:

11 **SECTION 2453m.** 77.61 (17) of the statutes is created to read:

12 77.61 (17) With regard to services subject to the tax under s. 77.52 (2) or the  
13 lease, rental, or license of tangible personal property and property and items  
14 specified under s. 77.52 (1) (b) to (d), an increase in the tax rate applies to the first  
15 billing period beginning on or after the rate increase's effective date and a decrease  
16 in the tax rate applies to bills that are rendered on or after the rate decrease's  
17 effective date.

18 **151.** Page 1173, line 9: on lines 9, 14 and 19, after "property," insert "items  
19 or property under s. 77.52 (1) (b) or (c)."

20 **152.** Page 1173, line 20: after that line insert:

21 **SECTION 2454m.** 77.65 (2) (a) of the statutes is amended to read:

22 77.65 (2) (a) "Agreement" means the streamlined sales and use tax agreement,  
23 including amendments to the agreement.

INSERT  
105-18

INSERT 106-17

1 **153.** Page 1173, line 24: after "property" insert ". items or property under s.  
2 77.52 (1) (b) or (c)".

3 **154.** Page 1174, line 13: after "property" insert ". items and property under  
4 s. 77.52 (1) (b) and (c)".

5 **155.** Page 1175, line 10: delete "not been resolved by any means" and  
6 substitute "been fully resolved".

7 **156.** Page 1178, line 3: after "property," insert "and the property and items  
8 specified under s. 77.52 (1) (b) to (d)".

9 **157.** Page 1180, line 8: before "and" insert "items and property under s. 77.52  
10 (1) (b) and (c)".

11 **158.** Page 1181, line 24: after "property" insert "or item".

12 **159.** Page 1182, line 4: after "property" insert ". items and property under s.  
13 77.52 (1) (b) and (c)".

INSERT  
116-21

14 **160.** Page 1186, line 7: after "4%" insert "A resolution to adopt the taxes  
15 imposed under this section, or an increase in the tax rate, shall be effective on the  
16 first January 1, April 1, July 1, or October 1 following the adoption of the resolution  
17 or tax increase."

18 **161.** Page 1378, line 14: after that line insert:

19 **SECTION 3002m.** 229.68 (15) of the statutes is amended to read:  
20 229.68 (15) Impose, by the adoption of a resolution, the taxes under subch. V  
21 of ch. 77. A district may not levy any taxes that are not expressly authorized under  
22 subch. V of ch. 77 and that do not receive the affirmative vote of a supermajority of  
23 the district board. If a district adopts a resolution which imposes taxes, it shall

INSERT 119-11



INJECT  
119-11

1 deliver a certified copy of the resolution to the secretary of revenue at least 30 120  
2 days before its effective date.

3 **SECTION 3002n** 229.824 (15) of the statutes is amended to read:

4 229.824 (15) Impose, by the adoption of a resolution, the taxes under subch. V  
5 of ch. 77, except that the taxes imposed by the resolution may not take effect until  
6 the resolution is approved by a majority of the electors in the district's jurisdiction  
7 voting on the resolution at a referendum, to be held at the first spring primary or  
8 September primary following by at least 45 days the date of adoption of the  
9 resolution. Two questions shall appear on the ballot. The first question shall be:  
10 "Shall a sales tax and a use tax be imposed at the rate of 0.5% in .... County for  
11 purposes related to football stadium facilities in the .... Professional Football  
12 Stadium District?" The 2nd question shall be: "Shall excess revenues from the 0.5%  
13 sales tax and use tax be permitted to be used for property tax relief purposes in ....  
14 County?" Approval of the first question constitutes approval of the resolution of the  
15 district board. Approval of the 2nd question is not effective unless the first question  
16 is approved. The clerk of the district shall publish the notices required under s. 10.06  
17 (4) (c), (f) and (i) for any referendum held under this subsection. Notwithstanding  
18 s. 10.06 (4) (c), the type A notice under s. 10.01 (2) (a) relating to the referendum is  
19 valid even if given and published late as long as it is given and published prior to the  
20 election as early as practicable. A district may not levy any taxes that are not  
21 expressly authorized under subch. V of ch. 77. The district may not levy any taxes  
22 until the professional football team and the governing body of the municipality in  
23 which the football stadium facilities are located agree on how to fund the  
24 maintenance of the football stadium facilities. The district may not levy any taxes  
25 until the professional football team and the governing body of the municipality in



1 which the football stadium facilities are located agree on how to distribute the  
2 proceeds, if any, from the sale of naming rights related to the football stadium  
3 facilities. If a district board adopts a resolution that imposes taxes and the resolution  
4 is approved by the electors, the district shall deliver a certified copy of the resolution  
5 to the secretary of revenue at least 30 120 days before its effective date. If a district  
6 board adopts a resolution that imposes taxes and the resolution is not approved by  
7 the electors, the district is dissolved.

8 **162.** Page 1743, line 4: after “(intro.)” insert “and 2.”.

9 **163.** Page 1743, line 13: after “77.51 (1),” insert “77.51 (21m),”.

10 **164.** Page 1743, line 13: delete “77.52 (2) (a) 5. a.,”.

11 **165.** Page 1743, line 25: delete “77.51 (21m),”.

12 **166.** Page 1744, line 15: before “77.65 (2) (e)” insert “77.65 (2) (a),”.

13 **167.** Page 1744, line 18: delete “and 218.0171 (2) (cq)” and substitute “,  
14 218.0171 (2) (cq), 229.68 (15), and 229.824 (15)”.

15 **168.** Page 1744, line 19: after “77.51 (17m),” insert “77.52 (2) (a) 5. a.,”.

16 **169.** Page 1745, line 5: delete “bm.,” and substitute “am.,”.

17 **170.** Page 1745, line 7: delete “77.54 (20p),”.

18 **171.** Page 1745, line 8: delete “77.54 (22c),”.

19 **172.** Page 1745, line 10: after “77.61 (16),” insert “77.61 (17),”.

20 (END)

end of insert  
117-11

## Kreye, Joseph

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**From:** Gates-Hendrix, Sherrie L - DOR [Sherrie.GatesHendrix@revenue.wi.gov]  
**Sent:** Friday, January 25, 2008 3:20 PM  
**To:** Kreye, Joseph  
**Cc:** Kanninen, Dan  
**Subject:** SST draft - LRB 3500

**Attachments:** 2008 - LRB 3500-1 Changes Needed - Digital Goods Related.doc

Hi Joe --

Attached is a document that identifies the changes needed with respect to Senator Jauch's LRB 3500/1 to remove all of the "digital goods" references and related information from the bill. Dan has indicated that Sen Jauch would like those references removed from LRB 3500.



2008 - LRB 3500-1  
Changes Need...

Our analyst is continuing to work through the bill to identify other technical changes that may be needed. He will have that done on Monday or Tuesday. (hopefully Monday) We thought it would be helpful to start with the instructions on the digital goods piece since they are fairly extensive.

Joe, if you have questions you can call Craig Johnson at (608)634-6794. Craig is in LaCrosse so you would need to dial the area code, I think.

thanks

**Digital Goods – Changes to Remove Digital Goods Information From Bill (LRB Draft 3500/1)**

- ✓ Section 19 - Remove “specified digital goods, additional digital goods” on page 10, lines 6 - 7
- ✓ Section 20 – Remove in its entirety (this is on page 10, lines 9 through 14)
- ✓ Section 22 – Remove “, but not including specified digital goods” on page 10, line 22
- ✓ Section 23 – Remove 77.51(1f)(b)2 in its entirety on page 11, lines 8 - 10 and renumber 3 to 2 on page 11, line 11
- ✓ Section 26 – Remove “‘Computer software’ does not include specified digital goods” on page 12, line 22
- ✓ Section 32 – Definition of “digital audio works” – Remove in its entirety (this is on page 14, lines 8 through 13)
- ✓ Section 33 – Definition of “digital audiovisual works” – Remove in its entirety (this is on page 14, lines 14 through 20)
- ✓ Section 34 – Definition of “digital books” – Remove in its entirety (this is on page 14, lines 21 through 25)
- ✓ Section 35 – Definition of “digital code” – Remove in its entirety (this is on page 15, lines 1 through 15)
- ✓ Section 43 – Definition of “finished artwork” (referred to in definition of “additional digital goods” – Remove in its entirety (this is on page 17, line 17 through page 18, line 7)
- ✓ Section 47 – Remove “, specified digital goods, or additional digital goods” and insert “or” after “property” on page 18, lines 23 -25 and delete the “,” on line 23 after the word “property” and insert “or”. Also on page 19 on line 1, in 2 separate places change the word “goods” to “items”.
- ✓ Section 57 – Remove “specified digital goods, additional digital goods” on page 22, lines 5, 10 and 12
- ✓ Section 58 – Remove “specified digital goods, additional digital goods” on page 22, line 22
- ✓ Section 68 - Remove “specified digital goods, additional digital goods” on page 28, line 20
- ✓ Section 70 – Remove “, specified digital goods, or additional digital goods” on page 29, lines 8 - 9
- ✓ Section 71 – Remove “, specified digital goods, or additional digital goods” on page 29, lines 16 – 17

- ✓ Section 72 – Remove “specified digital goods, additional digital goods” on page 29, lines 22 – 23
- ✓ Section 72 – Remove “specified digital goods, or additional digital goods” on page 30, line 1
- ✓ Section 72 – Remove “specified digital goods, or additional digital goods” on page 30, line 25
- ✓ Section 74 – Remove “specified digital goods, or additional digital goods” on page 33, line 6
- ✓ Section 75 – Remove “specified digital goods, or additional digital goods” on page 33, lines 10 – 11 and line 13
- ✓ Section 76 – Remove “, specified digital goods, or additional digital goods” on page 33, line 20 – 21
- ✓ Section 77 – Remove “, specified digital goods, or additional digital goods” on page 34, line 1 and insert “or” after “property” on line 3 and delete the “,”.
- ✓ Section 78 – Remove “, specified digital goods, or additional digital goods” on page 34, line 9 and insert “or” after “property” on line 8 and delete the “,”.
- ✓ Section 78 – On page 34, line 11 change the word “goods” to “items”.
- ✓ Section 79 – Remove “, specified digital goods, or additional digital goods” on page 34, lines 17 – 18 and insert “or” after “property” on line 16 and delete the “,”.
- ✓ Section 80 – Remove “, specified digital goods, or additional digital goods” on page 34, line 25 and insert “or” after “property” on line 24 and delete the “,”.
- ✓ Section 81 – Remove “, specified digital goods, or additional digital goods” on page 35, line 3 and insert “or” after “property” on line 2 and delete the “,”.
- ✓ Section 82 – Remove “, specified digital goods, or additional digital goods” on page 35, line 9 and insert “or” after “property” on line 8 and delete the “,”.
- ✓ Section 86 – Remove “specified digital goods, additional digital goods” on page 36, line 1
- ✓ Section 89 – Remove “specified digital goods, additional digital goods” on page 36, lines 15 – 16 and again on lines 17 – 18
- ✓ Section 90 – Remove “, specified digital goods, or additional digital goods” on page 36, lines 21 - 22 and insert “or” after “property” on line 21 and delete the “,”.
- ✓ Section 90 – Remove “, or goods” on page 36, line 23 and insert “or” after “property” on line 23 and delete the “,”.

- ✓ Section 91 – Remove “specified digital goods, additional digital goods” on page 37, lines 3 – 4
- ✓ Section 92 – Remove the second “, items or property under s. 77.52(1)(b) or (c) specified digital goods, or additional digital goods” on page 37, lines 8 – 9
- ✓ Section 95 – Remove “, specified digital goods, or additional digital goods” on page 37, lines 15 - 16 and insert “or” after “property” on line 15 and delete the “,”.
- ✓ Section 97 – Remove “, specified digital goods, or additional digital goods” on page 37, lines 21 - 22 and insert “or” after “property” on line 20 and delete the “,”.
- ✓ Section 100 – Remove “, specified digital goods, or additional digital goods” on page 38, line 7 and insert “or” after “property” on line 6 and delete the “,”
- ✓ Section 101 – Remove “, specified digital goods, or additional digital goods” on page 38, line 11 and insert “or” after “property” on line 10 and delete the “,”
- ✓ Section 102 – Remove “, specified digital goods, or additional digital goods” on page 38, line 15 and insert “or” after “property” on line 14 and delete the “,”
- ✓ Section 103 – Remove “, specified digital goods, or additional digital goods” on page 38, line 19 and insert “or” after “property” on line 18 and delete the “,”
- ✓ Section 104 – Remove “, specified digital goods, or additional digital goods” on page 38, line 23 and insert “or” after “property” on line 22 and delete the “,”
- ✓ Section 105 – Remove “, specified digital goods, or additional digital goods” on page 39, line 2 and insert “or” after “property” on line 1 and delete the “,”
- ✓ Section 106 – Remove “, specified digital goods, or additional digital goods” on page 39, line 6 and insert “or” after “property” on line 5 and delete the “,”
- ✓ Section 107 – Remove “, specified digital goods, or additional digital goods” on page 39, line 10 and insert “or” after “property” on line 9 and delete the “,”
- ✓ Section 108 – Remove “, specified digital goods, or additional digital goods” on page 39, line 14 and insert “or” after “property” on line 13 and delete the “,”
- ✓ Section 109 – Remove “, specified digital goods, or additional digital goods” on page 39, line 19 and insert “or” after “property” on line 18 and delete the “,”
- ✓ Section 110 – Remove “, specified digital goods, or additional digital goods” on page 39, lines 24 - 25 and insert “or” after “property” on line 23 and delete the “,”
- ✓ Section 110 – Remove “, or goods” on page 40, line 2 and line 5
- ✓ Section 113 – Remove “, specified digital goods, or additional digital goods” on page 40, lines 13 - 14 and insert “or” after “property” on line 13 and delete the “,” and remove “, specified digital goods, or additional digital goods” on page 40, lines 17 - 18 and insert “or” after “property” on line 16 and delete the “,”



- ✓ Section 113 – Remove “, specified digital goods, or additional digital goods” on page 41, line 4 and insert “or” after “property” on line 3 and delete the “,” and remove “, specified digital goods, additional digital goods” on page 41, line 9
- ✓ Section 113 – Remove “, or goods” on page 41, line 5 and insert “or” after “property” on line 5 and delete the “,”.
- ✓ Section 113 – Remove “, or goods” on page 41, line 6 and insert “or” after “property” on line 6 and delete the “,”.
- ✓ Section 113 – Remove “, specified digital goods, or additional digital goods” on page 41, line 11 and insert “or” after “property” on line 10 and delete the “,” and remove “, specified digital goods, or additional digital goods” on page 41, line 14 and insert “or” after “property” on line 13 and delete the “,”
- ✓ Section 114 – Remove “, specified digital goods, additional digital goods” on page 41, line 20
- ✓ Section 114 – Remove “, specified digital goods, or additional digital goods” on page 41, line 24
- ✓ Section 114 – Remove “, specified digital goods, additional digital goods” on page 42, lines 20 - 21
- ✓ Section 115 - Remove “, specified digital goods, or additional digital goods” on page 45, lines 2 – 3 and insert “or” after “property” on line 2 and delete the “,”
- ✓ Section 118 - Definition of “specified digital goods” – Delete in its entirety
- ✓ Section 119 - Remove “, specified digital goods, or additional digital goods” on page 46, lines 9 – 10 and insert “or” after “property” on line 9 and delete the “,”
- ✓ Section 120 - Remove “, specified digital goods, or additional digital goods” on page 46, lines 22 – 23
- ✓ Section 126 - Remove “, specified digital goods, additional digital goods” on page 49, lines 3 – 4 and remove “, specified digital goods, or additional digital goods” on page 49, lines 8 – 9 and insert “or” after “property” on line 7 and delete the “,”
- ✓ Section 126 – Remove “goods” on page 49, line 5 and insert “items” in its place
- ✓ Section 127 - Remove “, specified digital goods, or additional digital goods” on page 49, line 14 and insert “or” after “property” on line 13 and delete the “,”
- ✓ Section 127 – Change “goods” to “items” on page 49, line 15
- ✓ Section 127 - Remove “, specified digital goods, additional digital goods” on page 49, lines 18 – 19

Section 128 - Remove ", specified digital goods, additional digital goods" on page 49, lines 23 – 24 and remove ", specified digital goods, additional digital goods" on page 50, line 2

Section 128 – Remove ", goods" on line 3 and again on line 4

Section 135 – Imposition of sales tax on digital goods – Remove in its entirety

Section 136 - Remove ", specified digital goods, or additional digital goods" on page 51, line 24 and insert "or" after "property" on line 23 and delete the ",."

Section 143 - Remove ", specified digital goods, additional digital goods" on page 53, line 7 and insert "or" after "property" on line 6 and delete the ",." and remove ", specified digital goods, or additional digital goods" on page 53, line 20 and insert "or" after "property" on line 19 and delete the ",."

Section 145 - Remove ", specified digital goods, or additional digital goods" on page 54, lines 11 – 12 and insert "or" after "property" on line 11 and delete the ",." and also delete the ", or digital goods" on line 12 and insert "or" after "property" and delete the ",."

Section 146 - Remove ", specified digital goods, or additional digital goods" on page 54, lines 17 - 18 and insert "or" after "property" on line 17 and delete the ",." and also remove ", specified digital goods, or additional digital goods" on page 54, line 21 and insert "or" after "property" on line 20 and delete the ",."

Section 150 - Remove ", specified digital goods, or additional digital goods" on page 55, lines 11 -12 and insert "or" after "property" on line 11 and delete the ",."

Section 154 - Remove ", specified digital goods, additional digital goods" on page 56, line 16 and remove ", specified digital goods, additional digital goods" on page 56, lines 20 – 21

Section 155 – Remove ", specified digital goods, additional digital goods" on page 57, lines 1 and 2 and insert "or" after "property" on line 23 and delete the ",." and delete ", digital good" on page 57, line 5 and delete ", specified digital goods, additional digital goods" on page 57, line 13

Section 156 – Remove ", specified digital goods, additional digital goods" on page 58, line 1

Section 159 – Remove ", specified digital goods, additional digital goods" on page 59, lines 3 and 4 and delete ", goods" on page 59, line 5, line 7, line 9 and line 11

Section 160 - Remove ", specified digital goods, additional digital goods" on page 59, line 17 and delete ", specified digital goods, additional digital goods" on page 59, lines 22 and 23

Section 161 - Remove ", specified digital goods, additional digital goods" on page 60, line 4 and delete ", specified digital goods, or additional digital goods" on page 60, line 9 and insert "or" after "property" on line 8 and delete the ",."

- ✓ Section 164 - Remove “, specified digital goods, or additional digital goods” on page 61, line 8 and delete “or goods” on page 61, line 9
- ✓ Section 166 - Remove “, specified digital goods, or additional digital goods” on page 64, line 20 and insert “or” after “property” on line 19 and delete the “,”
- ✓ Section 173 – Remove “on the storage, use or other consumption of specified digital products...is not permanent, at the rate of 5% of the sales price of such goods;” on page 70, lines 21 through 25
- ✓ Section 174 - Remove “, specified digital goods, or additional digital goods” on page 71, lines 8 – 9
- ✓ Section 175 - Remove “, specified digital goods, additional digital goods” on page 71, line 15
- ✓ Section 176 - Remove “, specified digital goods, additional digital goods” on page 71, line 25 and pg 72, line 1
- ✓ Section 178 - Remove “, specified digital goods, additional digital goods” on page 72, line 12
- ✓ Section 179 - Remove “, specified digital goods, additional digital goods” on page 72, line 25 and page 73, line 1
- ✓ Section 182 - Remove “, specified digital goods, additional digital goods” on page 73, lines 17 – 18 and also on lines 23 – 24
- ✓ Section 182 - Remove “, specified digital goods, additional digital goods” on page 74, line 7
- ✓ Section 183 - Remove “, specified digital goods, additional digital goods” on page 74, line 14 and also on line 21
- ✓ Section 185 - Remove “, specified digital goods, additional digital goods” on page 75, lines 23 – 24 and also on page 76, line 2
- ✓ Section 186 - Remove “, specified digital goods, additional digital goods” on page 76, line 6
- ✓ Section 187 - Remove “, specified digital goods, additional digital goods” on page 76, line 11
- ✓ Section 187 - Remove “, digital good” on page 76, line 19
- ✓ Section 188 - Remove “, specified digital goods, additional digital goods” on page 76, lines 23 – 24 and also on page 77, line 8
- ✓ Section 189 - Remove “, specified digital goods, or additional digital goods” on page 77, lines 15 - 16 and insert “or” after “property” on line 14 and delete the “,”

- ✓ Section 189 - Remove “, or digital good” on page 77, line 21 and insert “or” after “property” on line 21 and delete the “,”
- ✓ Section 192 - Remove “, specified digital goods, or additional digital goods” on page 78, lines 11 -12 and insert “or” after “property” on line 11 and delete the “,”
- ✓ Section 258 – (page 94, line 24 and page 95, lines 1 – 5) Exemption for digital goods if tangible form would be exempt – Delete this section in its entirety.
- Section 268 - Remove “, specified digital goods, or additional digital goods” on page 97, line 25 and page 98, line 1 and insert “or” after “property” on page 97, line 25 and delete the “,”
- ✓ Section 268 - Remove “, specified digital goods, or additional digital goods” on page 98, lines 4 - 5 and insert “or” after “property” on page 98, line 4 and delete the “,”
- ✓ Section 268 - Remove “, specified digital goods, or additional digital goods” on page 98, lines 7 - 8 and insert “or” after “property” on page 98, line 7 and delete the “,”
- ✓ Section 269 - Remove “, specified digital goods, additional digital goods” on page 98, lines 16 – 17
- ✓ Section 271 - Remove “, specified digital goods, or additional digital goods” on page 99, line 15 and insert “or” after “property” on line 14 and delete the “,”
- ✓ Section 274 - Remove “, specified digital goods, or additional digital goods” on page 100, lines 13 - 14 and insert “or” after “property” on line 13 and delete the “,”
- ✓ Section 274 - Remove “, specified digital goods, or additional digital goods” on page 101, line 7 and again on lines 9 and 24 – 25
- ✓ Section 274 - Remove “, specified digital goods, or additional digital goods” on page 102, line 5 and insert “or” after “property” on page 102, line 4 and delete the “,”
- ✓ Section 274 – Remove “, or goods” on page 102, line 6 and insert “or” after “property” on page 102, line 6 and delete the “,” and again on page 102, lines 8 - 9
- ✓ Section 274 - Remove “, specified digital goods, or additional digital goods” on page 102, line 12 and insert “or” after “property” on page 102, line 11 and delete the “,”
- ✓ Section 274 – Remove “, or goods” on page 102, lines 13, 14 and 16 and insert “or” after “property” on page 102, lines 13, 14 and 16 and delete the “,” after “property” on lines 13, 14 and 16
- ✓ Section 274 - Remove “, specified digital goods, or additional digital goods” on page 102, lines 20 – 21
- ✓ Section 274 - Remove “, specified digital goods, or additional digital goods” on page 103, lines 4 - 5 and insert “or” after “property” on line 4 and delete the “,”

- ✓ Section 274 - Remove “, specified digital goods, or additional digital goods” on page 103, lines 17 - 18 and insert “or” after “property” on line 16 and delete the “,”
- ✓ Section 276 - Remove “, specified digital goods, or additional digital goods” on page 104, lines 22 - 23 and insert “or” after “property” on line 21 and delete the “,”
- ✓ Section 277 - Remove “, specified digital goods, or additional digital goods” on page 105, lines 4 - 5
- ✓ Section 279 - Remove “, specified digital goods, or additional digital goods” on page 106, line 3
- ✓ Section 279 - Remove “, specified digital goods, or additional digital goods” on page 106, lines 19 - 20 and insert “or” after “property” on line 18 and delete the “,”
- ✓ Section 288 - Remove “, specified digital goods, additional digital goods” on page 110, line 3
- ✓ Section 291 - Remove “, specified digital goods, or additional digital goods” on page 112, lines 10 - 11 and insert “or” after “property” on line 10 and delete the “,”
- ✓ Section 293 - Change “(d)” to “(c)” on page 112, line 25
- ✓ Section 294 - Remove “, specified digital goods, additional digital goods” on page 113, lines 14, 19 and 24 - 25
- ✓ Section 297 - Remove “, specified digital goods, additional digital goods” on page 114, lines 7 - 8
- ✓ Section 300 - Remove “, specified digital goods, additional digital goods” on page 114, lines 22 - 23
- ✓ Section 307 - Change “(d)” to “(c)” on page 118, lines 11 and 16
- ✓ Section 308 - Change “(d)” to “(c)” on page 118, line 25
- ✓ Section 312 - Change “(d)” to “(c)” on page 120, line 17
- ✓ Section 314 - Remove “specified digital goods, additional digital goods,” on page 120, line 22
- ✓ Section 317 - Change “(d)” to “(c)” on page 121, line 24
- ✓ Section 318 - Change “(d)” to “(c)” on page 122, line 10
- ✓ Section 320 - Remove “, specified digital goods, or additional digital goods” on page 122, lines 20 - 21 and insert “or” after “property” on line 19 and delete the “,”