



1 **SECTION 172.** 77.53 (1) of the statutes is amended to read:

2 77.53 (1) Except as provided in sub. (1m), an excise tax is levied and imposed
3 on the use or consumption in this state of taxable services under s. 77.52 purchased
4 from any retailer, at the rate of 5% of the sales purchase price of those services; on
5 the storage, use or other consumption in this state of tangible personal property
6 purchased from any retailer, at the rate of 5% of the sales purchase price of that
7 property; on the storage, use, or other consumption of specified digital goods or
8 additional digital goods purchased from any retailer, regardless of whether the
9 purchaser has the right to permanently use such goods or whether the purchaser's
10 right to access or retain such goods is not permanent, at the rate of 5% of the sales
11 price of such goods; and on the storage, use or other consumption of tangible personal
12 property manufactured, processed or otherwise altered, in or outside this state, by
13 the person who stores, uses or consumes it, from material purchased from any
14 retailer, at the rate of 5% of the sales purchase price of that material.

15 **SECTION 173.** 77.53 (2) of the statutes is amended to read:

16 77.53 (2) Every person storing, using, or otherwise consuming in this state
17 tangible personal property, specified digital goods, additional digital goods, or
18 taxable services purchased from a retailer is liable for the tax imposed by this section.
19 The person's liability is not extinguished until the tax has been paid to this state, but
20 a receipt with the tax separately stated from a retailer engaged in business in this
21 state or from a retailer who is authorized by the department, under such rules as it
22 prescribes, to collect the tax and who is regarded as a retailer engaged in business
23 in this state for purposes of the tax imposed by this section given to the purchaser
24 under sub. (3) relieves the purchaser from further liability for the tax to which the
25 receipt refers.

1 **SECTION 174.** 77.53 (3) of the statutes is amended to read:

2 77.53 (3) Every retailer engaged in business in this state and making sales of
3 tangible personal property, specified digital goods, additional digital goods, or
4 taxable services ~~for delivery into this state or with knowledge directly or indirectly~~
5 ~~that the property or service is intended for storage, use or other consumption in that~~
6 are sourced to this state under s. 77.522, shall, at the time of making the sales ~~or, if~~
7 ~~the storage, use or other consumption of the tangible personal property or taxable~~
8 ~~service is not then taxable under this section, at the time the storage, use or other~~
9 ~~consumption becomes taxable,~~ collect the tax from the purchaser and give to the
10 purchaser a receipt in the manner and form prescribed by the department.

11 **SECTION 175.** 77.53 (4) of the statutes is repealed.

12 **SECTION 176.** 77.53 (9) of the statutes is amended to read:

13 77.53 (9) Every retailer selling tangible personal property, specified digital
14 goods, additional digital goods, or taxable services for storage, use or other
15 consumption in this state shall register with the department and obtain a certificate
16 under s. 73.03 (50) and give the name and address of all agents operating in this
17 state, the location of all distribution or sales houses or offices or other places of
18 business in this state, the standard industrial code classification of each place of
19 business in this state and the other information that the department requires. Any
20 person who may register under this subsection may designate an agent, as defined
21 in s. 77.524 (1) (ag), to register with the department under this subsection, in the
22 manner prescribed by the department.

23 **SECTION 177.** 77.53 (9m) of the statutes is renumbered 77.53 (9m) (a) and
24 amended to read:

1 77.53 (9m) (a) Any person who is not otherwise required to collect any tax
2 imposed by this subchapter and who makes sales to persons within this state of
3 tangible personal property, specified digital goods, additional digital goods, or
4 taxable services the use of which is subject to tax under this subchapter may register
5 with the department under the terms and conditions that the department imposes
6 and shall obtain a valid certificate under s. 73.03 (50) and thereby be authorized and
7 required to collect, report, and remit to the department the use tax imposed by this
8 subchapter.

9 **SECTION 178.** 77.53 (9m) (b) of the statutes is created to read:

10 77.53 (9m) (b) Any person who may register under par. (a) may designate an
11 agent, as defined in s. 77.524 (1) (ag), to register with the department under par. (a),
12 in the manner prescribed by the department.

13 **SECTION 179.** 77.53 (9m) (c) of the statutes is created to read:

14 77.53 (9m) (c) The registration under par. (a) by a person who is not otherwise
15 required to collect any tax imposed by this subchapter shall not be used as a factor
16 in determining whether the seller has nexus with this state for any tax at any time.

17 **SECTION 180.** 77.53 (10) of the statutes is amended to read:

18 77.53 (10) For the purpose of the proper administration of this section and to
19 prevent evasion of the use tax and the duty to collect the use tax, it is presumed that
20 tangible personal property, specified digital goods, additional digital goods, or
21 taxable services sold by any person for delivery in this state is sold for storage, use,
22 or other consumption in this state until the contrary is established. The burden of
23 proving the contrary is upon the person who makes the sale unless that person takes
24 from the purchaser ~~a-~~ an electronic or paper certificate, in a manner prescribed by
25 department, to the effect that the property, specified digital goods, additional digital

1 ~~goods, or taxable service is purchased for resale, or otherwise exempt from the tax,~~
2 ~~except that no certificate is required for sales of cattle, sheep, goats, and pigs that are~~
3 ~~sold at an animal market, as defined in s. 95.68 (1) (ag), and no certificate is required~~
4 ~~for sales of commodities, as defined in 7 USC 2, that are consigned for sale in a~~
5 ~~warehouse in or from which the commodity is deliverable on a contract for future~~
6 ~~delivery subject to the rules of a commodity market regulated by the U.S. commodity~~
7 ~~futures trading commission if upon the sale the commodity is not removed from the~~
8 ~~warehouse~~ the sale of tangible personal property, specified digital goods, additional
9 digital goods, and services that are exempt under s. 77.54 (7), (7m), (8), (10), (11), (14),
10 (15), (17), (20n), (20p), (21), (22b), (22c), (30), (31), (32), (35), (36), (37), (42), (44), (45),
11 and (46), except as provided in s. 77.54 (30) (e) and (f).

12 **SECTION 181.** 77.53 (11) of the statutes is renumbered 77.53 (11) (a) and
13 amended to read:

14 77.53 (11) (a) ~~The certificate referred to in~~ under sub. (10) relieves the person
15 selling the property, specified digital goods, additional digital goods, or service from
16 the burden of proof only if ~~taken in good faith~~ the seller obtains a fully completed
17 exemption certificate, or the information required to prove the exemption, from ~~a~~
18 ~~person who is engaged as a seller of tangible personal property or taxable services~~
19 ~~and who holds the permit provided for by s. 77.52 (9) and who, at the time of~~
20 ~~purchasing purchases no later than 90 days after the date of the sale of the tangible~~
21 ~~personal property, specified digital goods, additional digital goods, or taxable service,~~
22 ~~intends to sell it in the regular course of operations or is unable to ascertain at the~~
23 ~~time of purchase whether the property or service will be sold or will be used for some~~
24 ~~other purpose, or if taken in good faith from a person claiming exemption, except as~~
25 provided in par. (b). The certificate under sub. (10) shall not relieve the seller of the

1 burden of proof if the seller fraudulently fails to collect sales tax or solicits the
2 purchaser to claim an unlawful exemption, accepts an exemption certificate from a
3 purchaser who claims to be an entity that is not subject to the taxes imposed under
4 this subchapter, if the subject of the transaction sought to be covered by the
5 exemption certificate is received by the purchaser at a location operated by the seller
6 in this state and the exemption certificate clearly and affirmatively indicates that
7 the claimed exemption is not available in this state. The certificate shall be signed
8 by and bear the name and address of provide information that identifies the
9 purchaser and shall indicate the number of the permit issued to the purchaser, the
10 general character of tangible personal property or taxable service sold by the
11 purchaser and the basis for the claimed exemption and a paper certificate shall be
12 signed by the purchaser. The certificate shall be substantially in the form that the
13 department prescribes by rule.

14 **SECTION 182.** 77.53 (11) (b) of the statutes is created to read:

15 77.53 (11) (b) If the seller has not obtained a fully completed exemption
16 certificate or the information required to prove the exemption, as provided in par. (a),
17 the seller may, no later than 120 days after the department requests that the seller
18 substantiate the exemption, either provide proof of the exemption to the department
19 by other means or obtain, in good faith, a fully completed exemption certificate from
20 the purchaser.

21 **SECTION 183.** 77.53 (12) of the statutes is amended to read:

22 77.53 (12) If a purchaser who gives a certificate makes any storage or use of
23 the property, specified digital goods, additional digital goods, or service other than
24 retention, demonstration, or display while holding it for sale in the regular course

1 of operations as a seller, the storage or use is taxable as of the time the property,
2 specified digital goods, additional digital goods, or service is first so stored or used.

3 **SECTION 184.** 77.53 (14) of the statutes is amended to read:

4 77.53 (14) It is presumed that tangible personal property, specified digital
5 goods, additional digital goods, or taxable services shipped or brought to this state
6 by the purchaser were purchased from or serviced by a retailer.

7 **SECTION 185.** 77.53 (15) of the statutes is amended to read:

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

18 **SECTION 186.** 77.53 (16) of the statutes, as affected by 2007 Wisconsin Act
19 (this act), is amended to read:

20 77.53 (16) If the purchase, rental or lease of tangible personal property,
21 specified digital goods, additional digital goods, or service subject to the tax imposed
22 by this section was subject to a sales tax by another state in which the purchase was
23 made, the amount of sales tax paid the other state shall be applied as a credit against
24 and deducted from the tax, to the extent thereof, imposed by this section, except no
25 credit may be applied against and deducted from a sales tax paid on the purchase of

1 direct mail, if the direct mail purchaser did not provide to the seller a direct pay
2 permit, a direct mail form, or other information that indicates the appropriate taxing
3 jurisdiction to which the direct mail is delivered to the ultimate recipients. In this
4 subsection "sales tax" includes a use or excise tax imposed on the use of tangible
5 personal property, specified digital goods, additional digital goods, or taxable service
6 by the state in which the sale occurred and a sales, use, or excise tax imposed by a
7 federally recognized American Indian tribe or band in this state that has entered into
8 an agreement under s. 77.68. In this subsection, "state" includes the District of
9 Columbia ~~but does not include and~~, a federally recognized American Indian tribe or
10 band in this state that has entered into an agreement under s. 77.68, and the
11 commonwealth of Puerto Rico ~~or~~ but does not include the several territories
12 organized by congress.

****NOTE: This is reconciled s.77.53 (16) . This SECTION has been affected by drafts
with the following LRB numbers: 0728 and 1531.

13 **SECTION 187.** 77.53 (17) of the statutes is amended to read:

14 77.53 (17) This section does not apply to tangible personal property, specified
15 digital goods, or additional digital goods purchased outside this state, as determined
16 under s. 77.522, other than motor vehicles, boats, snowmobiles, mobile homes not
17 exceeding 45 feet in length, trailers, semitrailers, all-terrain vehicles and airplanes
18 registered or titled or required to be registered or titled in this state, which is brought
19 into this state by a nondomiciliary for the person's own storage, use or other
20 consumption while temporarily within this state when such property or digital good
21 is not stored, used or otherwise consumed in this state in the conduct of a trade,
22 occupation, business or profession or in the performance of personal services for
23 wages or fees.

1 **SECTION 188.** 77.53 (17m) of the statutes is amended to read:

2 **77.53 (17m)** This section does not apply to a boat purchased in a state
3 contiguous to this state, as determined under s. 77.522, by a person domiciled in that
4 state if the boat is berthed in this state's boundary waters adjacent to the state of the
5 domicile of the purchaser and if the transaction was an exempt occasional sale under
6 the laws of the state in which the purchase was made.

7 **SECTION 189.** 77.53 (17r) (a) of the statutes is amended to read:

8 **77.53 (17r) (a)** It is purchased in another state, as determined under s. 77.522.

9 **SECTION 190.** 77.53 (18) of the statutes is amended to read:

10 **77.53 (18)** This section does not apply to the storage, use or other consumption
11 in this state of household goods, specified digital goods, or additional digital goods
12 for personal use or to aircraft, motor vehicles, boats, snowmobiles, mobile homes,
13 trailers, semitrailers and all-terrain vehicles, for personal use, purchased by a
14 nondomiciliary of this state outside this state, as determined under s. 77.522, 90 days
15 or more before bringing the goods or property into this state in connection with a
16 change of domicile to this state.

17 **SECTION 191.** 77.54 (1) of the statutes is amended to read:

18 **77.54 (1)** The ~~gross receipts~~ sales price from the sale of and the storage, use or
19 other consumption in this state of tangible personal property and services the ~~gross~~
20 ~~receipts~~ sales price from the sale of which, or the storage, use or other consumption
21 of which, this state is prohibited from taxing under the constitution or laws of the
22 United States or under the constitution of this state.

23 **SECTION 192.** 77.54 (2) of the statutes is amended to read:

24 **77.54 (2)** The ~~gross receipts~~ sales price from sales of and the storage, use or
25 other consumption of tangible personal property becoming an ingredient or

1 component part of an article of tangible personal property or which is consumed or
2 destroyed or loses its identity in the manufacture of tangible personal property in
3 any form destined for sale, except as provided in sub. (30) (a) 6.

4 **SECTION 193.** 77.54 (2m) of the statutes is amended to read:

5 77.54 (2m) The gross receipts sales price from the sales of and the storage, use
6 or other consumption of tangible personal property or services that become an
7 ingredient or component of shoppers guides, newspapers or periodicals or that are
8 consumed or lose their identity in the manufacture of shoppers guides, newspapers
9 or periodicals, whether or not the shoppers guides, newspapers or periodicals are
10 transferred without charge to the recipient. In this subsection, “shoppers guides”,
11 “newspapers” and “periodicals” have the meanings under sub. (15). The exemption
12 under this subdivision does not apply to advertising supplements that are not
13 newspapers.

14 **SECTION 194.** 77.54 (3) (a) of the statutes, as affected by 2005 Wisconsin Act
15 366, is amended to read:

16 77.54 (3) (a) The gross receipts sales price from the sales of and the storage, use,
17 or other consumption of tractors and machines, including accessories, attachments,
18 and parts, lubricants, nonpowered equipment, and other tangible personal property
19 that are used exclusively and directly, or are consumed or lose their identities, in the
20 business of farming, including dairy farming, agriculture, horticulture, floriculture,
21 silviculture, and custom farming services, but excluding automobiles, trucks, and
22 other motor vehicles for highway use; excluding personal property that is attached
23 to, fastened to, connected to, or built into real property or that becomes an addition
24 to, component of, or capital improvement of real property; and excluding tangible
25 personal property used or consumed in the erection of buildings or in the alteration,

1 repair or improvement of real property, regardless of any contribution that that
2 personal property makes to the production process in that building or real property
3 and regardless of the extent to which that personal property functions as a machine,
4 except as provided in par. (c).

5 **SECTION 195.** 77.54 (3m) (intro.) of the statutes, as affected by 2005 Wisconsin
6 Act 366, is amended to read:

7 77.54 (3m) (intro.) The ~~gross receipts~~ sales price from the sale of and the
8 storage, use or other consumption of the following items if they are used exclusively
9 by the purchaser or user in the business of farming; including dairy farming,
10 agriculture, horticulture, floriculture, silviculture, and custom farming services:

11 **SECTION 196.** 77.54 (4) of the statutes is amended to read:

12 77.54 (4) ~~Gross receipts~~ The sales price from the sale of tangible personal
13 property, and the storage, use or other consumption in this state of tangible personal
14 property which is the subject of any such sale, by any elementary school or secondary
15 school, exempted as such from payment of income or franchise tax under ch. 71,
16 whether public or private.

17 **SECTION 197.** 77.54 (5) (intro.) of the statutes is amended to read:

18 77.54 (5) (intro.) The ~~gross receipts~~ sales price from the sale of and the storage,
19 use or other consumption of:

20 **SECTION 198.** 77.54 (6) (intro.) of the statutes is amended to read:

21 77.54 (6) (intro.) The ~~gross receipts~~ sales price from the sale of and the storage,
22 use or other consumption of:

23 **SECTION 199.** 77.54 (7m) of the statutes is amended to read:

24 77.54 (7m) Occasional sales of tangible personal property or services, including
25 admissions or tickets to an event; by a neighborhood association, church, civic group,

1 garden club, social club or similar nonprofit organization; not involving
2 entertainment for which payment in the aggregate exceeds \$500 for performing or
3 as reimbursement of expenses unless access to the event may be obtained without
4 payment of a direct or indirect admission fee; conducted by the organization if the
5 organization is not engaged in a trade or business and is not required to have a
6 seller's permit. For purposes of this subsection, an organization is engaged in a trade
7 or business and is required to have a seller's permit if its sales of tangible personal
8 property and services, not including sales of tickets to events, and its events occur
9 on more than 20 days during the year, unless its receipts do not exceed \$25,000
10 during the year. The exemption under this subsection does not apply to ~~gross receipts~~
11 the sales price from the sale of bingo supplies to players or to the sale, rental or use
12 of regular bingo cards, extra regular cards and special bingo cards.

13 **SECTION 200.** 77.54 (8) of the statutes is amended to read:

14 77.54 (8) Charges for ~~interest, financing or insurance, not including contracts~~
15 under s. 77.52 (2) (a) 13m., where such charges are separately set forth upon the
16 invoice given by the seller to the purchaser.

17 **SECTION 201.** 77.54 (9) of the statutes is amended to read:

18 77.54 (9) The ~~gross receipts~~ sales price from sales of tickets or admissions to
19 public and private elementary and secondary school activities, where the entire net
20 proceeds therefrom are expended for educational, religious or charitable purposes.

21 **SECTION 202.** 77.54 (9a) (intro.) of the statutes is amended to read:

22 77.54 (9a) (intro.) The ~~gross receipts~~ sales price from sales to, and the storage
23 by, use by or other consumption of tangible personal property and taxable services
24 by:

25 **SECTION 203.** 77.54 (10) of the statutes is amended to read:

1 77.54 (10) The ~~gross receipts~~ sales price from the sale of all admission fees,
2 admission stickers or camping fees under s. 27.01 (7) to (11) and all admission fees
3 to any museum operated by a nonprofit corporation under a lease agreement with
4 the state historical society.

5 **SECTION 204.** 77.54 (11) of the statutes is amended to read:

6 77.54 (11) The ~~gross receipts~~ sales price from the sales of and the storage, use
7 or other consumption in this state of motor vehicle fuel, general aviation fuel or
8 alternate fuel, subject to taxation under ch. 78, unless the motor vehicle fuel or
9 alternate fuel tax is refunded under s. 78.75 because the buyer does not use the fuel
10 in operating a motor vehicle upon the public highways.

11 **SECTION 205.** 77.54 (12) of the statutes is amended to read:

12 77.54 (12) The ~~gross receipts~~ sales price from the sales of and the storage, use
13 or other consumption in this state of rail freight or passenger cars, locomotives or
14 other rolling stock used in railroad operations, or accessories, attachments, parts,
15 lubricants or fuel therefor.

16 **SECTION 206.** 77.54 (13) of the statutes is amended to read:

17 77.54 (13) The ~~gross receipts~~ sales price from the sales of and the storage, use
18 or other consumption in this state of commercial vessels and barges of 50-ton burden
19 or over primarily engaged in interstate or foreign commerce or commercial fishing,
20 and the accessories, attachments, parts and fuel therefor.

21 **SECTION 207.** 77.54 (14) (intro.) of the statutes is amended to read:

22 77.54 (14) (intro.) The ~~gross receipts~~ sales price from the sales of and the
23 storage, use, or other consumption in this state of medicines drugs that are any of
24 the following:

25 **SECTION 208.** 77.54 (14) (a) of the statutes is amended to read:

1 77.54 (14) (a) Prescribed for the treatment of a human being by a person
2 authorized to prescribe the ~~medicines~~ drugs, and dispensed on prescription filled by
3 a registered pharmacist in accordance with law.

4 **SECTION 209.** 77.54 (14) (b) of the statutes is amended to read:

5 77.54 (14) (b) Furnished by a licensed physician, surgeon, podiatrist, or dentist
6 to a patient who is a human being for treatment of the patient.

7 **SECTION 210.** 77.54 (14) (f) (intro.) of the statutes is amended to read:

8 77.54 (14) (f) (intro.) Furnished without charge to any of the following if the
9 medicine drug may not be dispensed without a prescription:

10 **SECTION 211.** 77.54 (14g) of the statutes is repealed.

11 **SECTION 212.** 77.54 (14s) of the statutes is repealed.

12 **SECTION 213.** 77.54 (15) of the statutes is amended to read:

13 77.54 (15) The ~~gross receipts~~ sales price from the sale of and the storage, use
14 or other consumption of all newspapers, of periodicals sold by subscription and
15 regularly issued at average intervals not exceeding 3 months, or issued at average
16 intervals not exceeding 6 months by an educational association or corporation sales
17 to which are exempt under sub. (9a) (f), of controlled circulation publications sold to
18 commercial publishers for distribution without charge or mainly without charge or
19 regularly distributed by or on behalf of publishers without charge or mainly without
20 charge to the recipient and of shoppers guides which distribute no less than 48 issues
21 in a 12-month period. In this subsection, "shoppers guide" means a community
22 publication delivered, or attempted to be delivered, to most of the households in its
23 coverage area without a required subscription fee, which advertises a broad range
24 of products and services offered by several types of businesses and individuals. In
25 this subsection, "controlled circulation publication" means a publication that has at

1 least 24 pages, is issued at regular intervals not exceeding 3 months, that devotes
2 not more than 75% of its pages to advertising and that is not conducted as an
3 auxiliary to, and essentially for the advancement of, the main business or calling of
4 the person that owns and controls it.

5 **SECTION 214.** 77.54 (16) of the statutes is amended to read:

6 77.54 (16) The ~~gross receipts~~ sales price from the sale of and the storage, use
7 or other consumption of fire trucks and fire fighting equipment, including
8 accessories, attachments, parts and supplies therefor, sold to volunteer fire
9 departments.

10 **SECTION 215.** 77.54 (17) of the statutes is amended to read:

11 77.54 (17) The ~~gross receipts~~ sales price from the sales of and the storage, use
12 or other consumption of water, that is not food and food ingredient, when delivered
13 through mains.

14 **SECTION 216.** 77.54 (18) of the statutes is amended to read:

15 77.54 (18) When the sale, lease or rental of a service or property that was
16 previously exempt or not taxable under this subchapter becomes taxable, and the
17 service or property is furnished under a written contract by which the seller is
18 unconditionally obligated to provide the service or property for the amount fixed
19 under the contract, the seller is exempt from sales or use tax on the ~~gross receipts~~
20 sales price for services or property provided until the contract is terminated,
21 extended, renewed or modified. However, from the time the service or property
22 becomes taxable until the contract is terminated, extended, renewed or modified the
23 user is subject to use tax, measured by the sales purchase price, on the service or
24 property purchased under the contract.

25 **SECTION 217.** 77.54 (20) of the statutes is repealed.

1 **SECTION 218.** 77.54 (20m) of the statutes is repealed.

2 **SECTION 219.** 77.54 (20n) of the statutes is created to read:

3 77.54 (20n) (a) The sales price from the sale of and the storage, use, or other
4 consumption of food and food ingredients, except candy, soft drinks, dietary
5 supplements, and prepared food.

6 (b) The sales price from the sale of and the storage, use, or other consumption
7 of food and food ingredients, except soft drinks, sold by hospitals, sanatoriums,
8 nursing homes, retirement homes, community-based residential facilities, as
9 defined in s. 50.01 (1g), or day care centers registered under ch. 48, including
10 prepared food that is sold to the elderly or handicapped by persons providing mobile
11 meals on wheels. In this paragraph, “retirement home” means a nonprofit
12 residential facility where 3 or more unrelated adults or their spouses have their
13 principal residence and where support services, including meals from a common
14 kitchen, are available to residents.

15 (c) The sales price from the sale of and the storage, use, or other consumption
16 of food and food ingredients, furnished in accordance with any contract or agreement
17 or paid for to such institution through the use of an account of such institution, by
18 a public or private institution of higher education to any of the following:

19 1. An undergraduate student, a graduate student, or a student enrolled in a
20 professional school if the student is enrolled for credit at the public or private
21 institution of higher education and if the food and food ingredients are consumed by
22 the student.

23 2. A national football league team.

24 **SECTION 220.** 77.54 (20p) of the statutes is created to read:

1 **77.54 (20p)** The sales price from the sale of and the storage, use, or other
2 consumption of taxable and exempt food and food ingredients that are packaged
3 together if 50 percent or more of the sales price of the items packaged together is
4 attributable to food and food ingredients that are exempt from the taxes imposed
5 under this subchapter. If more than 50 percent of the sales price is attributable to
6 items that are subject to the taxes imposed under this subchapter, the entire sales
7 price is subject to the taxes imposed under this subchapter, regardless of any
8 exemption under this section that otherwise applies to the remaining items.

9 **SECTION 221.** 77.54 (20r) of the statutes is created to read:

10 **77.54 (20r)** The sales price from the sales of and the storage, use, or other
11 consumption of candy, soft drinks, dietary supplements, and prepared foods, and
12 disposable products that are transferred with such items, furnished for no
13 consideration by a restaurant to the restaurant's employee during the employee's
14 work hours.

15 **SECTION 222.** 77.54 (21) of the statutes is amended to read:

16 **77.54 (21)** The ~~gross receipts~~ sales price from the sales of and the storage, use
17 or other consumption of caskets and burial vaults for human remains.

18 **SECTION 223.** 77.54 (22) of the statutes is repealed.

19 **SECTION 224.** 77.54 (22b) of the statutes is created to read:

20 **77.54 (22b)** The sales price from the sale of and the storage, use, or other
21 consumption of durable medical equipment that is for use in a person's home,
22 mobility-enhancing equipment, and prosthetic devices, and accessories for such
23 equipment or devices, if the equipment or devices are used for a human being.

24 **SECTION 225.** 77.54 (22c) of the statutes is created to read:

1 77.54 (22c) The sales price from the sale of and the storage, use, or other
2 consumption of tangible personal property that is subject to the taxes imposed under
3 this subchapter and items described under sub. (22b), if such property and items are
4 packaged together and if 50 percent or more of the sales price of the property and
5 items packaged together is attributable to the items described under sub. (22b). If
6 more than 50 percent of the sales price is attributable to tangible personal property
7 that is subject to the taxes imposed under this subchapter, the entire sales price is
8 subject to the taxes imposed under this subchapter, regardless of the exemption
9 under sub. (22b).

10 **SECTION 226.** 77.54 (23m) of the statutes, as affected by 2007 Wisconsin Act
11 (this act), is amended to read:

12 77.54 (23m) The ~~gross receipts~~ sales price from the sale, lease or rental of or
13 the storage, use or other consumption of motion picture film or tape, and motion
14 pictures or radio or television programs for listening, viewing, or broadcast, and
15 advertising materials related thereto, sold, leased or rented to a motion picture
16 theater or radio or television station.

17 **SECTION 227.** 77.54 (25) of the statutes is amended to read:

18 77.54 (25) The ~~gross receipts~~ sales price from the sale of and the storage of
19 printed material which is designed to advertise and promote the sale of merchandise,
20 or to advertise the services of individual business firms, which printed material is
21 purchased and stored for the purpose of subsequently transporting it outside the
22 state by the purchaser for use thereafter solely outside the state.

23 **SECTION 228.** 77.54 (26) of the statutes is amended to read:

24 77.54 (26) The ~~gross receipts~~ sales price from the sales of and the storage, use,
25 or other consumption of tangible personal property which becomes a component part

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

12 **SECTION 229.** 77.54 (26m) of the statutes is amended to read:

13 77.54 (26m) The ~~gross receipts~~ sales price from the sale of and the storage, use
14 or other consumption of waste reduction or recycling machinery and equipment,
15 including parts therefor, exclusively and directly used for waste reduction or
16 recycling activities which reduce the amount of solid waste generated, reuse solid
17 waste, recycle solid waste, compost solid waste or recover energy from solid waste.
18 The exemption applies even though an economically useful end product results from
19 the use of the machinery and equipment. For the purposes of this subsection, "solid
20 waste" means garbage, refuse, sludge or other materials or articles, whether these
21 materials or articles are discarded or purchased, including solid, semisolid, liquid or
22 contained gaseous materials or articles resulting from industrial, commercial,
23 mining or agricultural operations or from domestic use or from public service
24 activities.

25 **SECTION 230.** 77.54 (27) of the statutes is amended to read:

1 77.54 (27) The ~~gross receipts~~ sales price from the sale of semen used for
2 artificial insemination of livestock.

3 **SECTION 231.** 77.54 (28) of the statutes is amended to read:

4 77.54 (28) The ~~gross receipts~~ sales price from the sale of and the storage, use
5 or other consumption to or by the ultimate consumer of ~~apparatus or equipment for~~
6 ~~the injection of insulin or the treatment of diabetes and~~ supplies used to determine
7 blood sugar level.

8 **SECTION 232.** 77.54 (29) of the statutes is amended to read:

9 77.54 (29) The ~~gross receipts~~ sales price from the sales of and the storage, use
10 or other consumption of equipment used in the production of maple syrup.

11 **SECTION 233.** 77.54 (30) (a) (intro.) of the statutes is amended to read:

12 77.54 (30) (a) (intro.) The ~~gross receipts~~ sales price from the sale of:

13 **SECTION 234.** 77.54 (30) (c) of the statutes is amended to read:

14 77.54 (30) (c) If fuel or electricity is sold partly for a use exempt under this
15 subsection and partly for a use which is not exempt under this subsection, no tax
16 shall be collected on that percentage of the ~~gross receipts~~ sales price equal to the
17 percentage of the fuel or electricity which is used for an exempt use, as specified in
18 an exemption certificate provided by the purchaser to the seller.

19 **SECTION 235.** 77.54 (31) of the statutes is amended to read:

20 77.54 (31) The ~~gross receipts~~ sales price from the sale of and the storage, use
21 or other consumption in this state, but not the lease or rental, of used mobile homes
22 that are primary housing units under s. 340.01 (29).

23 **SECTION 236.** 77.54 (32) of the statutes is amended to read:

24 77.54 (32) The ~~gross receipts~~ sales price from charges, including charges for a
25 search, imposed by an authority, as defined in s. 19.32 (1), for copies of a public record

1 that a person may examine and use under s. 16.61 (12) or for copies of a record under
2 s. 19.35 (1).

3 **SECTION 237.** 77.54 (33) of the statutes is amended to read:

4 77.54 (33) The ~~gross receipts~~ sales price from sales of and the storage, use or
5 other consumption of ~~medieines~~ drugs used on farm livestock, not including
6 workstock.

7 **SECTION 238.** 77.54 (35) of the statutes is amended to read:

8 77.54 (35) The ~~gross receipts~~ sales price from the sales of tangible personal
9 property, tickets or admissions by any baseball team affiliated with the Wisconsin
10 Department of American Legion baseball.

11 **SECTION 239.** 77.54 (36) of the statutes is amended to read:

12 77.54 (36) The ~~gross receipts~~ sales price from the rental for a continuous period
13 of one month or more of a mobile home, as defined in s. 66.0435 (1) (d), that is used
14 as a residence. In this subsection, "one month" means a calendar month or 30 days,
15 whichever is less, counting the first day of the rental and not counting the last day
16 of the rental.

17 **SECTION 240.** 77.54 (37) of the statutes is amended to read:

18 77.54 (37) The ~~gross receipts~~ sales price from revenues collected under s.
19 146.70 (3) and the surcharge established by rule by the public service commission
20 under s. 146.70 (3m) (f) for customers of wireless providers, as defined in s. 146.70
21 (3m) (a) 6.

22 **SECTION 241.** 77.54 (38) of the statutes is amended to read:

23 77.54 (38) The ~~gross receipts~~ sales price from the sale of and the storage, use
24 or other consumption of snowmobile trail groomers and attachments for them that
25 are purchased, stored, used or consumed by a snowmobile club that meets at least

1 3 times a year, that has at least 10 members, that promotes snowmobiling and that
2 participates in the department of natural resources' snowmobile program under s.
3 350.12 (4) (b).

4 **SECTION 242.** 77.54 (39) of the statutes is amended to read:

5 77.54 (39) The gross receipts sales price from the sale of and the storage, use
6 or other consumption of off-highway, heavy mechanical equipment such as feller
7 bunchers, slashers, delimiters, chippers, hydraulic loaders, loaders,
8 skidder-forwarders, skidders, timber wagons and tractors used exclusively and
9 directly in the harvesting or processing of raw timber products in the field by a person
10 in the logging business. In this subsection, "heavy mechanical equipment" does not
11 include hand tools such as axes, chains, chain saws and wedges.

12 **SECTION 243.** 77.54 (40) of the statutes is repealed.

13 **SECTION 244.** 77.54 (41) of the statutes is amended to read:

14 77.54 (41) The gross receipts sales price from the sale of building materials,
15 supplies and equipment to; and the storage, use or other consumption of those kinds
16 of property by; owners, contractors, subcontractors or builders if that property is
17 acquired solely for or used solely in, the construction, renovation or development of
18 property that would be exempt under s. 70.11 (36).

19 **SECTION 245.** 77.54 (42) of the statutes is amended to read:

20 77.54 (42) The gross receipts sales price from the sale of and the storage, use
21 or other consumption of animal identification tags provided under s. 93.06 (1h) and
22 standard samples provided under s. 93.06 (1s).

23 **SECTION 246.** 77.54 (43) of the statutes is amended to read:

24 77.54 (43) The gross receipts sales price from the sale of and the storage, use
25 or other consumption of raw materials used for the processing, fabricating or

1 manufacturing of, or the attaching to or incorporating into, printed materials that
2 are transported and used solely outside this state.

3 **SECTION 247.** 77.54 (44) of the statutes, as affected by 2005 Wisconsin Act 141,
4 is amended to read:

5 77.54 (44) The ~~gross receipts~~ sales price from the collection of low-income
6 assistance fees that are charged under s. 16.957 (4) (a) or (5) (a).

7 **SECTION 248.** 77.54 (45) of the statutes is amended to read:

8 77.54 (45) The ~~gross receipts~~ sales price from the sale of and the use or other
9 consumption of a onetime license or similar right to purchase admission to
10 professional football games at a football stadium, as defined in s. 229.821 (6), that
11 is granted by a municipality; a local professional football stadium district; or a
12 professional football team or related party, as defined in s. 229.821 (12); if the person
13 who buys the license or right is entitled, at the time the license or right is transferred
14 to the person, to purchase admission to at least 3 professional football games in this
15 state during one football season.

16 **SECTION 249.** 77.54 (46) of the statutes is amended to read:

17 77.54 (46) The ~~gross receipts~~ sales price from the sale of and the storage, use,
18 or other consumption of the U.S. flag or the state flag. This subsection does not apply
19 to a representation of the U.S. flag or the state flag.

20 **SECTION 250.** 77.54 (46m) of the statutes is amended to read:

21 77.54 (46m) The ~~gross receipts~~ sales price from the sale of and the storage, use,
22 or other consumption of telecommunications services, if the telecommunications
23 services are obtained by using the rights to purchase telecommunications services,
24 including purchasing reauthorization numbers, by paying in advance and by using

1 an access number and authorization code; and if the tax imposed under s. 77.52 or
2 77.53 was previously paid on the sale or purchase of such rights.

3 **SECTION 251.** 77.54 (47) (intro.) of the statutes is amended to read:

4 77.54 (47) (intro.) The ~~gross receipts~~ sales price from the sale of and the storage,
5 use, or other consumption of all of the following:

6 **SECTION 252.** 77.54 (47) (b) 1. and 2. of the statutes are amended to read:

7 77.54 (47) (b) 1. The shooting facility is required to pay the tax imposed under
8 s. 77.52 on its ~~gross receipts~~ the sales price from charges for shooting at the facility.

9 2. The shooting facility is a nonprofit organization that charges for shooting at
10 the facility, but is not required to pay the tax imposed under s. 77.52 on its ~~gross~~
11 ~~receipts~~ the sales price from such charges because the charges are for occasional
12 sales, as provided under sub. (7m).

13 **SECTION 253.** 77.54 (48) (a) of the statutes is renumbered 77.585 (9) (a) and
14 amended to read:

15 77.585 (9) (a) Subject to 2005 Wisconsin Act 479, section 17, ~~the gross receipts~~
16 ~~from the sale of and the storage, use, or other consumption~~ a purchaser may claim
17 as a deduction that portion of its purchase price of Internet equipment used in the
18 broadband market for which the tax was imposed under this subchapter, if the
19 purchaser certifies to the department of commerce, in the manner prescribed by the
20 department of commerce, that the purchaser will, within 24 months after July 1,
21 2007, make an investment that is reasonably calculated to increase broadband
22 Internet availability in this state. The purchaser shall claim the deduction in the
23 same reporting period as the purchaser paid the tax imposed under this subchapter.

24 **SECTION 254.** 77.54 (48) (b) of the statutes is renumbered 77.585 (9) (b).

25 **SECTION 255.** 77.54 (49) of the statutes is amended to read:

1 77.54 (49) The ~~gross receipts~~ sales price from the sale of and the storage, use,
2 or other consumption of taxable services and tangible personal property that is
3 physically transferred to the purchaser as a necessary part of services that are
4 subject to the taxes imposed under s. 77.52 (2) (a) 7., 10., 11., and 20., if the seller and
5 the purchaser of such services and property are members of the same affiliated group
6 under section 1504 of the Internal Revenue Code and are eligible to file a single
7 consolidated return for federal income tax purposes. For purposes of this subsection,
8 if a seller purchases a taxable service or tangible personal property, as described in
9 the subsection, that is subsequently sold to a member of the seller's affiliated group
10 and the sale is exempt under this subsection from the taxes imposed under this
11 subchapter, the original purchase of the taxable service or tangible personal property
12 by the seller is not considered a sale for resale or exempt under this subsection.

13 **SECTION 256.** 77.54 (50) of the statutes is created to read:

14 77.54 (50) The sales price from the sale of and the storage, use, or other
15 consumption of specified digital goods or additional digital goods that are transferred
16 electronically to the purchaser, if the sale of and the storage, use, or other
17 consumption of such goods sold in a tangible form is exempt from taxation under this
18 subchapter.

19 **SECTION 257.** 77.54 (51) of the statutes is created to read:

20 77.54 (51) The sales price from the sales of and the storage, use, or other
21 consumption of products sold in a transaction that would be a bundled transaction,
22 except that it contains taxable and nontaxable products as described in s. 77.51
23 (1bm)^(1F)(d), and except that the first person combining the products shall pay the tax
24 imposed under this subchapter on the person's purchase price of the taxable items.

25 **SECTION 258.** 77.54 (52) of the statutes is created to read:

1 77.54 (52) The sales price from the sales of and the storage, use, or other
2 consumption of products sold in a transaction that would be a bundled transaction,
3 except that the transaction meets the conditions described in s. 77.51 (1bm) (e). (IF)

4 **SECTION 259.** 77.55 (1) (intro.) of the statutes is amended to read:

5 77.55 (1) (intro.) There are is exempted from the computation of the amount
6 of the sales tax the ~~gross receipts~~ sales price from the sale of any tangible personal
7 property or services to:

8 **SECTION 260.** 77.55 (2) of the statutes is amended to read:

9 77.55 (2) There are is exempted from the computation of the amount of the sales
10 tax the ~~gross receipts~~ sales price from sales of tangible personal property to a
11 common or contract carrier, shipped by the seller via the purchasing carrier under
12 a bill of lading whether the freight is paid in advance, or the shipment is made freight
13 charges collect, to a point outside this state and the property is actually transported
14 to the out-of-state destination for use by the carrier in the conduct of its business
15 as a carrier.

16 **SECTION 261.** 77.55 (2m) of the statutes is amended to read:

17 77.55 (2m) There are is exempted from the computation of the amount of sales
18 tax the ~~gross receipts~~ sales price from sales of railroad crossties to a common or
19 contract carrier, shipped wholly or in part by way of the purchasing carrier under a
20 bill of lading, whether the freight is paid in advance or the shipment is made freight
21 charges collect, to a point outside this state if the property is transported to the
22 out-of-state destination for use by the carrier in the conduct of its business as a
23 carrier. Interruption of the shipment for storage, drying, processing or creosoting of
24 the railroad crossties in this state does not invalidate the exemption under this
25 subsection.

1 **SECTION 262.** 77.55 (3) of the statutes is amended to read:

2 77.55 (3) There are is exempted from the computation of the amount of the sales
3 tax the ~~gross receipts~~ sales price from sales of tangible personal property purchased
4 for use solely outside this state and delivered to a forwarding agent, export packer,
5 or other person engaged in the business of preparing goods for export or arranging
6 for their exportation, and actually delivered to a port outside the continental limits
7 of the United States prior to making any use thereof.

8 **SECTION 263.** 77.56 (1) of the statutes is amended to read:

9 77.56 (1) The storage, use or other consumption in this state of property, the
10 ~~gross receipts~~ sales price from the sale of which are is reported to the department in
11 the measure of the sales tax, is exempted from the use tax.

12 **SECTION 264.** 77.57 of the statutes is amended to read:

13 **77.57 Liability of purchaser.** If a purchaser certifies in writing to a seller
14 that the property, specified digital goods, or additional digital goods purchased will
15 be used in a manner or for a purpose entitling the seller to regard the ~~gross receipts~~
16 sales price from the sale as exempted by this subchapter from the computation of the
17 amount of the sales tax and uses the property, specified digital goods, or additional
18 digital goods in some other manner or for some other purpose, the purchaser is liable
19 for payment of the sales tax. The tax shall be measured by the sales price of the
20 property, specified digital goods, or additional digital goods to the purchaser, ~~but if~~
21 ~~the taxable use first occurs more than 6 months after the sale to the purchaser, the~~
22 ~~purchaser may use as the measure of the tax either that sales price or the fair market~~
23 ~~value of the property at the time the taxable use first occurs.~~

24 **SECTION 265.** 77.58 (3) (a) of the statutes is amended to read:

1 77.58 (3) (a) For purposes of the sales tax a return shall be filed by every seller.
2 For purposes of the use tax a return shall be filed by every retailer engaged in
3 business in this state and by every person purchasing tangible personal property,
4 specified digital goods, additional digital goods, or services, the storage, use, or other
5 consumption of which is subject to the use tax, who has not paid the use tax due to
6 a retailer required to collect the tax. If a qualified subchapter S subsidiary is not
7 regarded as a separate entity under ch. 71, the owner of that subsidiary shall include
8 the information for that subsidiary on the owner's return. Returns shall be signed
9 by the person required to file the return or by a duly authorized agent but need not
10 be verified by oath. If a single-owner entity is disregarded as a separate entity under
11 ch. 71, the owner shall include the information from the entity on the owner's return.

12 **SECTION 266.** 77.58 (3) (b) of the statutes is amended to read:

13 ~~77.58 (3) (b) For purposes of the sales tax the return shall show the gross~~
14 ~~receipts of the seller during the preceding reporting period. For purposes of the use~~
15 ~~tax, in case of a return filed by a retailer, the return shall show the total sales price~~
16 ~~of the property or taxable services sold, the storage, use or consumption of which~~
17 ~~became subject to the use tax during the preceding reporting period. In case of a sales~~
18 ~~or use tax return filed by a purchaser, the return shall show the total sales price of~~
19 ~~the property and taxable services purchased, the storage, use or consumption of~~
20 ~~which became subject to the use tax during the preceding reporting period. The~~
21 ~~return shall also show the amount of the taxes for the period covered by the return~~
22 ~~and such other information as the department deems necessary for the proper~~
23 ~~administration of this subchapter.~~

24 **SECTION 267.** 77.58 (6) of the statutes is amended to read:

1 77.58 (6) For the purposes of the sales tax gross receipts, the sales price from
2 rentals or leases of tangible personal property, specified digital goods, or additional
3 digital goods shall be reported and the tax paid in accordance with such rules as the
4 department prescribes.

5 **SECTION 268.** 77.58 (6m) of the statutes is created to read:

6 77.58 (6m) (a) The department may, in cases where it is satisfied that an undue
7 hardship would otherwise result, permit the reporting of a sales price or purchase
8 price on some basis other than the accrual basis.

9 (b) The entire sales price of credit transactions shall be reported in the period
10 in which the sale is made without reduction in the amount of tax payable by the
11 retailer by reason of the retailer's transfer at a discount of any open account, note,
12 conditional sales contract, lease contract, or other evidence of indebtedness.

13 **SECTION 269.** 77.58 (9a) of the statutes is created to read:

14 77.58 (9a) In addition to filing a return as provided in this section, a person
15 described under s. 77.524 (3), (4), or (5) shall provide to the department any
16 information that the department considers necessary for the administration of this
17 subchapter, in the manner prescribed by the department, except that the
18 department may not require that the person provide such information to the
19 department more than once every 180 days.

20 **SECTION 270.** 77.585 of the statutes is created to read:

21 **77.585 Return adjustments. (1)** (a) In this subsection, "bad debt" means the
22 portion of the sales price or purchase price that the seller has reported as taxable
23 under this subchapter and that the seller may claim as a deduction under section 166
24 of the Internal Revenue Code. "Bad debt" does not include financing charges or
25 interest, sales or use taxes imposed on the sales price or purchase price, uncollectible

1 amounts on property, specified digital goods, or additional digital goods that remain
2 in the seller's possession until the full sales price or purchase price is paid, expenses
3 incurred in attempting to collect any debt, debts sold or assigned to 3rd parties for
4 collection, and repossessed property.

5 (b) A seller may claim as a deduction on a return under s. 77.58 the amount of
6 any bad debt that the seller writes off as uncollectible in the seller's books and records
7 and that is eligible to be deducted as a bad debt for federal income tax purposes,
8 regardless of whether the seller is required to file a federal income tax return. A
9 seller who claims a deduction under this paragraph shall claim the deduction on the
10 return under s. 77.58 that is submitted for the period in which the seller writes off
11 the amount of the deduction as uncollectible in the seller's books and records and in
12 which such amount is eligible to be deducted as bad debt for federal income tax
13 purposes. If the seller subsequently collects in whole or in part any bad debt for
14 which a deduction is claimed under this paragraph, the seller shall include the
15 amount collected in the return filed for the period in which the amount is collected
16 and shall pay the tax with the return.

17 (c) For purposes of computing a bad debt deduction or reporting a payment
18 received on a previously claimed bad debt, any payment made on a debt or on an
19 account is applied first to the price of the property, specified digital goods, additional
20 digital goods, or service sold, and the proportionate share of the sales tax on that
21 property, specified digital goods, additional digital goods, or service, and then to
22 interest, service charges, and other charges related to the sale.

23 (d) A seller may obtain a refund of the tax collected on any bad debt amount
24 deducted under par. (b) that exceeds the amount of the seller's taxable sales as
25 provided under s. 77.59 (4), except that the period for making a claim as determined

1 under s. 77.59 (4) begins on the date on which the return on which the bad debt could
2 be claimed would have been required to be submitted to the department under s.
3 77.58.

4 (e) If a seller is using a certified service provider, the certified service provider
5 may claim a bad debt deduction under this subsection on the seller's behalf if the
6 seller has not claimed and will not claim the same deduction. A certified service
7 provider who receives a bad debt deduction under this subsection shall credit that
8 deduction to the seller and a certified service provider who receives a refund under
9 this subsection shall submit that refund to the seller.

10 (f) If a bad debt relates to the retail sales of tangible personal property, specified
11 digital goods, additional digital goods, or taxable services that occurred in this state
12 and in one or more other states, as determined under s. 77.522, the total amount of
13 such bad debt shall be apportioned among the states in which the underlying sales
14 occurred in a manner prescribed by the department to arrive at the amount of the
15 deduction under par. (b).

16 (2) If a lessor of tangible personal property, specified digital goods, or additional
17 digital goods has reimbursed the vendor for the sales tax on the sale of the property
18 or goods by the vendor to the lessor, the tax due from the lessor on the rental receipts
19 may be offset by a credit equal to the tax otherwise due on the rental receipts from
20 the property or goods for the reporting period. The credit shall expire when the
21 cumulative rental receipts equal the sales price upon which the vendor paid sales
22 taxes to this state.

23 (3) If a purchaser of tangible personal property, specified digital goods, or
24 additional digital goods has reimbursed the vendor of the property or goods for the
25 sales tax on the sale and subsequently, before making any use of the property or

1 goods other than retention, demonstration, or display while holding it for sale or
2 rental, makes a taxable sale of the property or goods, the tax due on the taxable sale
3 may be offset by the tax reimbursed.

4 (4) A seller may claim a deduction on any part of the sales price or purchase
5 price that the seller refunds in cash or credit as a result of returned property,
6 specified digital goods, or additional digital goods or adjustments in the sales price
7 or purchase price after the sale has been completed, if the seller has included the
8 refunded price in a prior return made by the seller and has paid the tax on such price,
9 and if the seller has returned to the purchaser in cash or in credit all tax previously
10 paid by the purchaser on the amount of the refund at the time of the purchase. A
11 deduction under this subsection shall be claimed on the return for the period in which
12 the refund is paid.

13 (5) No reduction in the amount of tax payable by the retailer is allowable in the
14 event property, specified digital goods, or additional digital goods sold on credit are
15 repossessed except where the entire consideration paid by the purchaser is refunded
16 to the purchaser or where a credit for a worthless account is allowable under sub. (1).

17 (6) A purchaser who is subject to the use tax on the storage, use, or other
18 consumption of fuel may claim a deduction from the purchase price that is subject
19 to the use tax for fuel taxes refunded by this state or the United States to the
20 purchaser that is included in the purchase price of the fuel.

21 (7) For sales tax purposes, if a retailer establishes to the department's
22 satisfaction that the sales tax has been added to the total amount of the sales price
23 and has not been absorbed by the retailer, the total amount of the sales price shall
24 be the amount received exclusive of the sales tax imposed.

1 **(8)** A sale or purchase involving transfer of ownership of property, specified
2 digital goods, or additional digital goods is completed at the time when possession
3 is transferred by the seller or the seller's agent to the purchaser or the purchaser's
4 agent, except that for purposes of sub. (1) a common carrier or the U.S. postal service
5 shall be considered the agent of the seller, regardless of any f.o.b. point and
6 regardless of the method by which freight or postage is paid.

7 **SECTION 271.** 77.59 (2m) of the statutes is created to read:

8 **77.59 (2m)** The department may audit, or may authorize others to audit, sellers
9 and certified service providers who are registered with the department pursuant to
10 the agreement, as defined in s. 77.65 (2) (a).

11 **SECTION 272.** 77.59 (5m) of the statutes is amended to read:

12 **77.59 (5m)** A seller who receives a refund under sub. (4) (a) or (b) of taxes that
13 the seller has collected from buyers, who collects amounts as taxes erroneously from
14 buyers, but who does not remit such amounts to the state, or who is entitled to a
15 refund under sub. (4) (a) or (b) that is offset under sub. (5), shall submit the taxes and
16 related interest to the buyers from whom the taxes were collected, or to the
17 department if the seller cannot locate the buyers, within 90 days after the date of the
18 refund, after the date of the offset, or after discovering that the seller has collected
19 taxes erroneously from the buyers. If the seller does not submit the taxes and related
20 interest to the department or the buyers within that period, the seller shall submit
21 to the department any part of a refund or taxes that the seller does not submit to a
22 buyer or to the department along with a penalty of 25% of the amount not submitted
23 or, in the case of fraud, a penalty equal to the amount not submitted. A person who
24 collects amounts as taxes erroneously from buyers for a real property construction
25 activity or nontaxable service may reduce the taxes and interest that he or she is

1 required to submit to the buyer or to the department under this subsection for that
2 activity or service by the amount of tax and interest subsequently due and paid on
3 the sale of or the storage, use, or other consumption of tangible personal property,
4 specified digital goods, or additional digital goods that is are used by the person in
5 that activity or service and transferred to the buyer.

6 **SECTION 273.** 77.59 (9) of the statutes is amended to read:

7 77.59 (9) If any person fails to file a return, the department shall make an
8 estimate of the amount of the ~~gross receipts~~ sales price of the ~~person~~ person's sales,
9 or, as the case may be, of the amount of the total ~~sales~~ purchase price of tangible
10 personal property, specified digital goods, additional digital goods, or taxable service
11 sold or purchased by the person, the sale by or the storage, use, or other consumption
12 of which in this state is subject to sales or use tax. The estimate shall be made for
13 the period in respect to which the person failed to make a return and shall be based
14 upon any information which is in the department's possession or may come into its
15 possession. Upon the basis of this estimate the department shall compute and
16 determine the amount required to be paid to the state, adding to the sum thus arrived
17 at a penalty equal to 25% thereof. One or more such determinations may be made
18 for one or for more than one period. When a business is discontinued a determination
19 may be made at any time thereafter, within the periods specified in sub. (3), as to
20 liability arising out of that business.

21 **SECTION 274.** 77.59 (9n) of the statutes is created to read:

22 77.59 (9n) (a) Notwithstanding s. 73.03 (47), no seller or certified service
23 provider is liable for tax, interest, or penalties imposed on a transaction under this
24 subchapter in the circumstances covered under sections 306, 328, and 502 of the
25 agreement, as defined in s. 77.65 (2) (a).

1 (b) A purchaser is not liable for the tax, interest, or penalties imposed on a
2 transaction under this subchapter in the circumstances covered by section 331 of the
3 agreement, as defined in s. 77.65 (2) (a).

4 **SECTION 275.** 77.59 (9p) (b) of the statutes is created to read:

5 77.59 (9p) (b) If a customer purchases a service that is not subject to 4 USC 116
6 to 126, as amended by P.L. 106-252, or tangible personal property, specified digital
7 goods, or additional digital goods, and if the customer believes that the amount of the
8 tax assessed for the sale of the service, property, or goods under this subchapter is
9 erroneous, the customer may request that the seller correct the alleged error by
10 sending a written notice to the seller. The notice shall include a description of the
11 alleged error and any other information that the seller reasonably requires to process
12 the request. Within 60 days from the date that a seller receives a request under this
13 paragraph, the seller shall review its records to determine the validity of the
14 customer's claim. If the review indicates that there is no error as alleged, the seller
15 shall explain the findings of the review in writing to the customer. If the review
16 indicates that there is an error as alleged, the seller shall correct the error and shall
17 refund the amount of any tax collected erroneously, along with the related interest,
18 as a result of the error from the customer, consistent with s. 77.59 (4). A customer
19 may take no other action against the seller, or commence any action against the
20 seller, to correct an alleged error in the amount of the tax assessed under this
21 subchapter on a service that is not subject to 4 USC 116 to 126, as amended by P.L.
22 106-252, or tangible personal property, specified digital goods, or additional digital
23 goods unless the customer has exhausted his or her remedies under this paragraph.

24 **SECTION 276.** 77.59 (9r) of the statutes is created to read:

1 77.59 (9r) With regard to a purchaser's request for a refund under this section,
2 a seller is presumed to have reasonable business practices if the seller uses a certified
3 service provider, a certified automated system, as defined in s. 77.524 (1) (am), or a
4 proprietary system certified by the department to collect the taxes imposed under
5 this subchapter and if the seller has remitted to the department all taxes collected
6 under this subchapter, less any deductions, credits, or allowances.

7 **SECTION 277.** 77.60 (13) of the statutes is created to read:

8 77.60 (13) A person who uses any of the following documents in a manner that
9 is prohibited by or inconsistent with this subchapter, or provides incorrect
10 information to a seller or certified service provider related to the use of such
11 documents or regarding an exemption to the taxes imposed under this subchapter,
12 shall pay a penalty of \$250 for each invoice or bill of sale related to the prohibited or
13 inconsistent use or incorrect information:

14 (a) An exemption certificate described under ss. 77.52 (13) and 77.53 (10).

15 (b) A direct pay permit under s. 77.52 (17m).

16 (c) A direct mail form, as defined in s. 77.522 (1) (a) 1.

17 **SECTION 278.** 77.61 (1) (b) of the statutes is amended to read:

18 77.61 (1) (b) In the case of ~~a motor vehicle~~ motor vehicles, boats, snowmobiles,
19 mobile homes not exceeding 45 feet in length, trailers, semitrailers, all-terrain
20 vehicles, or aircraft purchased from a licensed Wisconsin ~~motor vehicle dealer~~
21 retailer, the registrant shall present proof that the tax has been paid to such dealer
22 retailer.

23 **SECTION 279.** 77.61 (1) (c) of the statutes is amended to read:

24 77.61 (1) (c) In the case of motor vehicles, boats, snowmobiles, mobile homes
25 not exceeding 45 feet in length, trailers, semitrailers, all-terrain vehicles or aircraft

1 registered or titled, or required to be registered or titled, in this state purchased from
2 persons who are not ~~Wisconsin boat, trailer or semitrailer dealers, licensed~~
3 ~~Wisconsin aircraft, motor vehicle or mobile home dealers or registered Wisconsin~~
4 ~~snowmobile or all-terrain vehicle dealers~~ retailers, the purchaser shall file a sales
5 tax return and pay the tax prior to registering or titling the motor vehicle, boat,
6 snowmobile, mobile home not exceeding 45 feet in length, trailer, semitrailer,
7 all-terrain vehicle or aircraft in this state.

8 **SECTION 280.** 77.61 (2) of the statutes is renumbered 77.61 (2) (intro.) and
9 amended to read:

10 77.61 (2) (intro.) In order to protect the revenue of the state:

11 (a) Except as provided in par. (b), the department may require any person who
12 is or will be liable to it for the tax imposed by this subchapter to place with it, before
13 or after a permit is issued, the security, not in excess of \$15,000, that the department
14 determines. In determining the amount of security to require under this subsection,
15 the department may consider the person's payment of other taxes administered by
16 the department and any other relevant facts. If any taxpayer fails or refuses to place
17 that security, the department may refuse or revoke the permit. If any taxpayer is
18 delinquent in the payment of the taxes imposed by this subchapter, the department
19 may, upon 10 days' notice, recover the taxes, interest, costs and penalties from the
20 security placed with the department by the taxpayer in the following order: costs,
21 penalties, delinquent interest, delinquent tax. No interest may be paid or allowed
22 by the state to any person for the deposit of security. Any security deposited under
23 this subsection shall be returned to the taxpayer if the taxpayer has, for 24
24 consecutive months, complied with all the requirements of this subchapter.

25 **SECTION 281.** 77.61 (2) (b) of the statutes is created to read:

1 77.61 (2) (b) A certified service provider who has contracted with a seller, and
2 filed an application, to collect and remit sales and use taxes imposed under this
3 subchapter on behalf of the seller shall submit a surety bond to the department to
4 guarantee the payment of sales and use taxes, including any penalty and interest on
5 such payment. The department shall approve the form and contents of a bond
6 submitted under this paragraph and shall determine the amount of such bond. The
7 surety bond shall be submitted to the department within 60 days after the date on
8 which the department notifies the certified service provider that the certified service
9 provider is registered to collect sales and use taxes imposed under this subchapter.
10 If the department determines, with regards to any one certified service provider, that
11 no bond is necessary to protect the tax revenues of this state, the secretary of revenue
12 or the secretary's designee may waive the requirements under this paragraph with
13 regard to that certified service provider. Any bond submitted under this paragraph
14 shall remain in force until the secretary of revenue or the secretary's designee
15 releases the liability under the bond.

16 **SECTION 282.** 77.61 (3) of the statutes is repealed.

17 **SECTION 283.** 77.61 (3m) of the statutes is created to read:

18 77.61 (3m) A retailer shall use a straight mathematical computation to
19 determine the amount of the tax that the retailer may collect from the retailer's
20 customers. The retailer shall calculate the tax amount by combining the applicable
21 tax rates under this subchapter and subch. V and multiplying the combined tax rate
22 by the sales price or purchase price of each item or invoice, as appropriate. The
23 retailer shall calculate the tax amount to the 3rd decimal place, disregard tax
24 amounts of less than 0.5 cent, and consider tax amounts of at least 0.5 cent but less
25 than 1 cent to be an additional cent. The use of a straight mathematical computation,

1 as provided in this subsection, shall not relieve the retailer from liability for payment
2 of the full amount of the tax levied under this subchapter.

3 **SECTION 284.** 77.61 (4) (a) of the statutes is amended to read:

4 77.61 (4) (a) Every seller and retailer and every person storing, using or
5 otherwise consuming in this state tangible personal property, specified digital goods,
6 additional digital goods, or taxable services purchased from a retailer shall keep such
7 records, receipts, invoices, and other pertinent papers and records, including
8 machine-readable records, in such form as the department requires. The
9 department may, after giving notice, require any person to keep whatever records are
10 needed for the department to compute the sales or use taxes the person should pay.
11 Thereafter, the department shall add to any taxes assessed on the basis of
12 information not contained in the records required a penalty of 25% of the amount of
13 the tax so assessed in addition to all other penalties under this chapter.

14 **SECTION 285.** 77.61 (4) (c) of the statutes is amended to read:

15 77.61 (4) (c) For reporting the sales tax and collecting and reporting the use tax
16 imposed on the retailer under s. 77.53 (3) and the accounting connected with it,
17 retailers, not including certified service providers, may deduct 0.5% of those taxes
18 payable or \$10 for that reporting period required under s. 77.58 (1), whichever is
19 greater, but not more than the amount of the sales taxes or use taxes that is payable
20 under ss. 77.52 (1) and 77.53 (3) for that reporting period required under s. 77.58 (1),
21 as administration expenses if the payment of the taxes is not delinquent. For
22 purposes of calculating the retailer's discount under this paragraph, the taxes on
23 retail sales reported by retailers under subch. V, including taxes collected and
24 remitted as required under s. 77.785, shall be included if the payment of those taxes
25 is not delinquent.

1 **SECTION 286.** 77.61 (5m) of the statutes is created to read:

2 77.61 (5m) (a) In this subsection, “personally identifiable information” means
3 any information that identifies a person.

4 (b) A certified service provider may use personally identifiable information as
5 necessary only for the administration of its system to perform a seller’s sales and use
6 tax functions and shall provide consumers clear and conspicuous notice of its practice
7 regarding such information, including what information it collects, how it collects
8 the information, how it uses the information, how long, if at all, it retains the
9 information, and under what circumstances it discloses the information to states
10 participating in the agreement, as defined in 77.65 (2) (a).

11 (c) A certified service provider may collect, use, and retain personally
12 identifiable information only to verify exemption claims, to investigate fraud, and to
13 ensure its system’s reliability.

14 (d) A certified service provider shall provide sufficient technical, physical, and
15 administrative safeguards to protect personally identifiable information from
16 unauthorized access and disclosure.

17 (e) For purposes of this subchapter, the state shall provide to consumers public
18 notice of the state’s practices related to collecting, using, and retaining personally
19 identifiable information.

20 (f) The state shall not retain personally identifiable information obtained for
21 purposes of administering this subchapter unless the state is otherwise required to
22 retain the information by law or as provided under the agreement, as defined in s.
23 77.65 (2) (a).

1 (g) For purposes of this subchapter, the state shall provide an individual
2 reasonable access to that individual's personally identifiable information and the
3 right to correct any inaccurately recorded information.

4 (h) If any person, other than another state that is a signatory to the agreement,
5 as defined in s. 77.65 (2) (a), or a person authorized under state law to access the
6 information, requests access to an individual's personally identifiable information,
7 the state shall make a reasonable and timely effort to notify the individual of the
8 request.

9 **SECTION 287.** 77.61 (11) of the statutes, as affected by 2007 Wisconsin Act
10 (this act), is amended to read:

11 77.61 (11) Any city, village or town clerk or other official whose duty it is to issue
12 licenses or permits to engage in a business involving the sale at retail of tangible
13 personal property, specified digital goods, or additional digital goods subject to tax
14 under this subchapter, or the furnishing of services so subject to tax, shall, before
15 issuing such license or permit, require proof that the person to whom such license
16 or permit is to be issued is the holder of a seller's permit or is registered to collect,
17 report, and remit use tax under this subchapter or has been informed by an employee
18 of the department that the department will issue a seller's permit to that person or
19 register that person to collect, report, and remit use tax.

****NOTE: This is reconciled s. 77.61 (11). This SECTION has been affected by drafts
with the following LRB numbers: 0719 and 0728.

20 **SECTION 288.** 77.61 (16) of the statutes is created to read:

21 77.61 (16) Any person who remits taxes and files returns under this subchapter
22 may designate an agent, as defined in s. 77.524 (1) (ag), to remit such taxes and file
23 such returns with the department in a manner prescribed by the department.

1 **SECTION 289.** 77.63 of the statutes is repealed and recreated to read:

2 **77.63 Collection compensation.** The following persons may retain a portion
3 of sales and use taxes collected on retail sales under this subchapter and subch. V
4 in an amount determined by the department and by contracts that the department
5 enters into jointly with other states as a member state of the streamlined sales tax
6 governing board pursuant to the agreement, as defined in s. 77.65 (2) (a):

7 (1) A certified service provider.

8 (2) A seller that uses a certified automated system, as defined in s. 77.524 (1)
9 (am).

10 (3) A seller that sells tangible personal property, specified digital goods,
11 additional digital goods, or taxable services in at least 5 states that are signatories
12 to the agreement, as defined in s. 77.65 (2) (a); that has total annual sales revenue
13 of at least \$500,000,000; that has a proprietary system that calculates the amount
14 of tax owed to each taxing jurisdiction in which the seller sells tangible personal
15 property, specified digital goods, additional digital goods, or taxable services; and
16 that has entered into a performance agreement with the states that are signatories
17 to the agreement, as defined in s. 77.65 (2) (a). For purposes of this subsection,
18 “seller” includes an affiliated group of sellers using the same proprietary system to
19 calculate the amount of tax owed in each taxing jurisdiction in which the sellers sell
20 tangible personal property, specified digital goods, additional digital goods, or
21 taxable services.

22 **SECTION 290.** 77.65 (2) (c) of the statutes is repealed.

23 **SECTION 291.** 77.65 (2) (e) of the statutes is amended to read:

24 77.65 (2) (e) “Seller” means any person who sells, leases, or rents tangible
25 personal property, specified digital goods, additional digital goods, or services.

1 **SECTION 292.** 77.65 (2) (f) of the statutes is amended to read:

2 77.65 (2) (f) "State" means any state of the United States and, the District of
3 Columbia, and the Commonwealth of Puerto Rico.

4 **SECTION 293.** 77.65 (4) (fm) of the statutes is created to read:

5 77.65 (4) (fm) Provide that a seller who registers with the central electronic
6 registration system under par. (f) may cancel the registration at any time, as
7 provided under uniform procedures adopted by the governing board of the states that
8 are signatories to the agreement, but is required to remit any Wisconsin taxes
9 collected pursuant to the agreement to the department.

10 **SECTION 294.** 77.66 of the statutes is amended to read:

11 **77.66 Certification for collection of sales and use tax.** The secretary of
12 revenue shall determine and periodically certify to the secretary of administration
13 the names of persons, and affiliates, as defined in s. 16.70 (1b), of persons, who make
14 sales of tangible personal property, specified digital goods, additional digital goods,
15 and taxable services that are subject to the taxes imposed under this subchapter but
16 who are not registered to collect and remit such taxes to the department or, if
17 registered, do not collect and remit such taxes.

18 **SECTION 295.** 77.67 of the statutes is created to read:

19 **77.67 Amnesty for new registrants. (1)** A seller is not liable for uncollected
20 and unpaid taxes, including penalties and interest, imposed under this subchapter
21 and subch. V on sales made to purchasers in this state before the seller registers
22 under par. (a), if all of the following apply:

23 (a) The seller registers with the department, in a manner that the department
24 prescribes, to collect and remit the taxes imposed under this subchapter and subch.

1 V on sales to purchasers in this state in accordance with the agreement, as defined
2 in s. 77.65 (2) (a).

3 (b) The seller registers under par. (a) no later than 365 days after the effective
4 date of this state's participation in the agreement under s. 77.65 (2) (a), as
5 determined by the department.

6 (c) The seller was not registered to collect and remit the taxes imposed under
7 this subchapter and subch. V during the 365 consecutive days immediately before
8 the effective date of this state's participation in the agreement under s. 77.65 (2) (a),
9 as determined by the department.

10 (d) The seller has not received a notice of the commencement of an audit from
11 the department or, if the seller has received a notice of the commencement of an audit
12 from the department, the audit has not been resolved by any means, including any
13 related administrative and judicial processes, at the time that the seller registers
14 under par. (a).

15 (e) The seller has not committed or been involved in a fraud or an intentional
16 misrepresentation of a material fact.

17 (f) The seller collects and remits the taxes imposed under this subchapter and
18 subch. V on sales to purchasers in this state for at least 3 consecutive years after the
19 date on which the seller's collection obligation begins

20 (2) Subsection (1) does not apply to taxes imposed under this subchapter and
21 subch. V that are due from the seller for purchases made by the seller.

22 **SECTION 296.** 77.70 of the statutes is amended to read:

23 **77.70 Adoption by county ordinance.** Any county desiring to impose county
24 sales and use taxes under this subchapter may do so by the adoption of an ordinance,
25 stating its purpose and referring to this subchapter. The county sales and use taxes

1 may be imposed only for the purpose of directly reducing the property tax levy and
2 only in their entirety as provided in this subchapter. That ordinance shall be
3 effective on the first day of January, the first day of April, the first day of July or the
4 first day of October. A certified copy of that ordinance shall be delivered to the
5 secretary of revenue at least 120 days prior to its effective date. The repeal of any
6 such ordinance shall be effective on December 31. A certified copy of a repeal
7 ordinance shall be delivered to the secretary of revenue at least 60 120 days before
8 the effective date of the repeal.

9 **SECTION 297.** 77.705 of the statutes is amended to read:

10 **77.705 Adoption by resolution; baseball park district.** A local
11 professional baseball park district created under subch. III of ch. 229, by resolution
12 under s. 229.68 (15), may impose a sales tax and a use tax under this subchapter at
13 a rate of no more than 0.1% of the ~~gross receipts or sales price~~ or purchase price.
14 Those taxes may be imposed only in their entirety. The resolution shall be effective
15 on the first day of the first month January 1, April 1, July 1, or October 1 that begins
16 at least ~~30~~ 120 days after the adoption of the resolution. Any moneys transferred
17 from the appropriation account under s. 20.566 (1) (gd) to the appropriation account
18 under s. 20.835 (4) (gb) shall be used exclusively to retire the district's debt.

19 **SECTION 298.** 77.706 of the statutes is amended to read:

20 **77.706 Adoption by resolution; football stadium district.** A local
21 professional football stadium district created under subch. IV of ch. 229, by
22 resolution under s. 229.824 (15), may impose a sales tax and a use tax under this
23 subchapter at a rate of 0.5% of the ~~gross receipts or sales price~~ or purchase price.
24 Those taxes may be imposed only in their entirety. The imposition of the taxes under
25 this section shall be effective on the first day of the first month January 1, April 1,

1 July 1, or October 1 that begins at least ~~30~~ 120 days after the certification of the
2 approval of the resolution by the electors in the district's jurisdiction under s. 229.824
3 (15). Any moneys transferred from the appropriation account under s. 20.566 (1) (ge)
4 to the appropriation account under s. 20.835 (4) (ge) shall be used exclusively to retire
5 the district's debt.

6 **SECTION 299.** 77.707 (1) of the statutes is amended to read:

7 77.707 (1) Retailers and the department of revenue may not collect a tax under
8 s. 77.705 for any local professional baseball park district created under subch. III of
9 ch. 229 after the last day of the calendar quarter during that is at least 120 days from
10 the date on which the local professional baseball park district board makes a
11 certification to the department of revenue under s. 229.685 (2), except that the
12 department of revenue may collect from retailers taxes that accrued before the day
13 after the last day of that calendar quarter and fees, interest and penalties that relate
14 to those taxes.

15 **SECTION 300.** 77.707 (2) of the statutes is amended to read:

16 77.707 (2) Retailers and the department of revenue may not collect a tax under
17 s. 77.706 for any local professional football stadium district created under subch. IV
18 of ch. 229 after the last day of the calendar quarter during that is at least 120 days
19 from the date on which the local professional football stadium district board makes
20 all of the certifications to the department of revenue under s. 229.825 (3), except that
21 the department of revenue may collect from retailers taxes that accrued before the
22 day after the last day of that calendar quarter and fees, interest and penalties that
23 relate to those taxes.

24 **SECTION 301.** 77.71 (1) of the statutes is amended to read:

1 77.71 (1) For the privilege of selling, licensing, leasing or renting tangible
2 personal property, and the property and items specified under s. 77.52 (1) (b) to (d),
3 and for the privilege of selling, licensing, performing or furnishing services a sales
4 tax is imposed upon retailers at the rate of 0.5% in the case of a county tax or at the
5 rate under s. 77.705 or 77.706 in the case of a special district tax of the gross receipts
6 sales price from the sale, licensing, lease or rental of tangible personal property,
7 except property taxed under sub. (4), sold, licensed, leased or rented at retail in the
8 county or special district or from selling, licensing, performing or furnishing services
9 described under s. 77.52 (2) in the county or special district.

10 **SECTION 302.** 77.71 (2) of the statutes is amended to read:

11 77.71 (2) An excise tax is imposed at the rate of 0.5% in the case of a county tax
12 or at the rate under s. 77.705 or 77.706 in the case of a special district tax of the sales
13 purchase price upon every person storing, using or otherwise consuming in the
14 county or special district tangible personal property, property and items specified
15 under s. 77.52 (1) (b) to (d), or services if the property, item, or service is subject to
16 the state use tax under s. 77.53, except that a receipt indicating that the tax under
17 sub. (1), (3) or (4) has been paid relieves the buyer of liability for the tax under this
18 subsection and except that if the buyer has paid a similar local tax in another state
19 on a purchase of the same property, item, or services that tax shall be credited against
20 the tax under this subsection and except that for motor vehicles that are used for a
21 purpose in addition to retention, demonstration or display while held for sale in the
22 regular course of business by a dealer the tax under this subsection is imposed not
23 on the sales purchase price but on the amount under s. 77.53 (1m).

24 **SECTION 303.** 77.71 (3) of the statutes is amended to read:

1 77.71 (3) An excise tax is imposed upon a contractor engaged in construction
2 activities within the county or special district, at the rate of 0.5% in the case of a
3 county tax or at the rate under s. 77.705 or 77.706 in the case of a special district tax
4 of the sales purchase price of tangible personal property that is used in constructing,
5 altering, repairing or improving real property and that becomes a component part
6 of real property in that county or special district, except that if the contractor has
7 paid the sales tax of a county in the case of a county tax or of a special district in the
8 case of a special district tax in this state on that property, or has paid a similar local
9 sales tax in another state on a purchase of the same property, that tax shall be
10 credited against the tax under this subsection.

11 **SECTION 304.** 77.71 (4) of the statutes is amended to read:

12 77.71 (4) An excise tax is imposed at the rate of 0.5% in the case of a county tax
13 or at the rate under s. 77.705 or 77.706 in the case of a special district tax of the sales
14 purchase price upon every person storing, using or otherwise consuming a motor
15 vehicle, boat, ~~snowmobile~~, mobile home not exceeding 45 feet in length, ~~trailer~~,
16 ~~semitrailer~~, ~~all-terrain vehicle~~ or aircraft, if that property must be registered or
17 titled with this state and if that property is to be customarily kept in a county that
18 has in effect an ordinance under s. 77.70 or in a special district that has in effect a
19 resolution under s. 77.705 or 77.706, except that if the buyer has paid a similar local
20 sales tax in another state on a purchase of the same property that tax shall be
21 credited against the tax under this subsection.

22 **SECTION 305.** 77.72 (title) of the statutes is repealed.

23 **SECTION 306.** 77.72 (1) of the statutes is renumbered 77.72 and amended to
24 read:

1 **77.72 General rule for property.** For the purposes of this subchapter, all
2 retail sales of tangible personal property are completed at the time when, and the
3 place where, the seller or the seller's agent transfers possession to the buyer or the
4 buyer's agent. In this subsection, a common carrier or the U.S. postal service is the
5 agent of the seller, regardless of any f.o.b. point and regardless of the method by
6 which freight or postage is paid. Rentals and leases of property, except property
7 under sub. (2), have a situs at the location of that property, and property and items
8 specified under s. 77.52 (1) (b) to (d), and taxable services occur as provided in s.
9 77.522.

10 **SECTION 307.** 77.72 (2) and (3) of the statutes are repealed.

11 **SECTION 308.** 77.73 (2) of the statutes is amended to read:

12 77.73 (2) Counties and special districts do not have jurisdiction to impose the
13 tax under s. 77.71 (2) in regard to specified digital goods, additional digital goods, and
14 tangible personal property, except snowmobiles, trailers, semitrailers, and
15 all-terrain vehicles, purchased in a sale that is consummated in another county or
16 special district in this state that does not have in effect an ordinance or resolution
17 imposing the taxes under this subchapter and later brought by the buyer into the
18 county or special district that has imposed a tax under s. 77.71 (2).

19 **SECTION 309.** 77.73 (3) of the statutes is created to read:

20 77.73 (3) Counties and special districts have jurisdiction to impose the taxes
21 under this subchapter on retailers who file an application under s. 77.52 (7) or who
22 register under s. 77.53 (9) or (9m), regardless of whether such retailers are engaged
23 in business in the county or special district, as provided in s. 77.51 (13g). A retailer
24 who files an application under s. 77.52 (7) or who registers under s. 77.53 (9) or (9m)
25 shall collect, report, and remit to the department the taxes imposed under this

1 subchapter for all counties and special districts that have an ordinance or resolution
2 imposing the taxes under this subchapter.

3 **SECTION 310.** 77.75 of the statutes is amended to read:

4 **77.75 Reports.** Every person subject to county or special district sales and use
5 taxes shall, for each reporting period, record that person's sales made in the county
6 or special district that has imposed those taxes separately from sales made
7 elsewhere in this state and file a report of the measure of the county or special district
8 sales and use taxes and the tax due thereon separately as prescribed by the
9 department of revenue.

10 **SECTION 311.** 77.77 (1) of the statutes is renumbered 77.77 (1) (a) and amended
11 to read:

12 77.77 (1) (a) The gross receipts sales price from services subject to the tax under
13 s. 77.52 (2) are not or the lease, rental, or license of tangible personal property, and
14 property and items specified under s. 77.52 (1) (b) to (d), is subject to the taxes under
15 this subchapter, and the incremental amount of tax caused by a rate increase
16 applicable to those services, leases, rentals, or licenses is not due, if those services
17 are billed to the customer and paid for before beginning with the first billing period
18 starting on or after the effective date of the county ordinance, special district
19 resolution, or rate increase, regardless of whether the service is furnished or the
20 property or item is leased, rented, or licensed to the customer before or after that
21 date.

22 **SECTION 312.** 77.77 (1) (b) of the statutes is created to read:

23 77.77 (1) (b) The sales price from services subject to the tax under s. 77.52 (2)
24 or the lease, rental, or license of tangible personal property, and property and items
25 specified under s. 77.52 (1) (b) to (d), is not subject to the taxes under this subchapter,

1 and a decrease in the tax rate imposed under this subchapter on those services first
2 applies, beginning with bills rendered on or after the effective date of the repeal or
3 sunset of a county ordinance or special district resolution imposing the tax or other
4 rate decrease, regardless of whether the service is furnished or the property is leased,
5 rented, or licensed to the customer before or after that date.

6 **SECTION 313.** 77.77 (2) of the statutes is repealed.

7 **SECTION 314.** 77.785 (1) of the statutes is amended to read:

8 77.785 (1) All retailers shall collect and report the taxes under this subchapter
9 on the gross receipts sales price from leases and rentals of property, specified digital
10 goods, and additional digital goods under s. 77.71 (4).

11 **SECTION 315.** 77.785 (2) of the statutes is amended to read:

12 77.785 (2) Prior to registration or titling, a retailer of a boat, all-terrain vehicle,
13 trailer and semi-trailer dealers and licensed aircraft, motor vehicle, or mobile home
14 and snowmobile dealers shall collect the taxes under this subchapter on sales of
15 items under s. 77.71 (4). The ~~dealer~~ retailer shall remit those taxes to the
16 department of revenue along with payments of the taxes under subch. III.

17 **SECTION 316.** 77.98 of the statutes is amended to read:

18 **77.98 Imposition.** A local exposition district under subch. II of ch. 229 may
19 impose a tax on the retail sale, except sales for resale, within the district's
20 jurisdiction under s. 229.43 of ~~products that are subject to a tax under s. 77.54 (20)~~
21 ~~(e) 1. to 3. and not~~ candy, as defined in s. 77.51 (1g), prepared food, as defined in s.
22 77.51 (10m), and soft drinks, as defined in s. 77.51 (17w), unless exempt from the
23 sales tax under s. 77.54 (1), (4), (7) (a), (7m), (9), (9a) or (20) (e) 5., (20n) (b) and (c),
24 and (20r).

25 **SECTION 317.** 77.981 of the statutes is amended to read:

1 **77.981 Rate.** The tax under s. 77.98 is imposed on the sale of taxable products
2 at the rate of 0.25% of the ~~gross receipts~~ sales price, except that the district, by a vote
3 of a majority of the authorized members of its board of directors, may impose the tax
4 at the rate of 0.5% of the ~~gross receipts~~ sales price. A majority of the authorized
5 members of the district's board may vote that, if the balance in a special debt service
6 reserve fund of the district is less than the requirement under s. 229.50 (5), the tax
7 rate under this subchapter is 0.5%. The 0.5% rate shall be effective on the next
8 January 1, April 1, July 1 or October 1, and this tax is irrevocable if any bonds issued
9 by the district and secured by the special debt service reserve fund are outstanding.

10 **SECTION 318.** 77.982 (2) of the statutes is amended to read:

11 77.982 (2) Sections 77.51 (4) ~~(a), (b) 1., 2. and 4., (e) 1. to 3. and (d) (12m), (14)~~
12 ~~(a) to (f), (j) and (k) and, (14g), (15a), and (15b), 77.52 (3), (6), (4), (13), (14), (18), and~~
13 ~~(19), 77.522, 77.58 (1) to (5), (6m), and (7), 77.585, 77.59, 77.60, 77.61 (2), (3m), (5),~~
14 ~~(8), (9), and (12) to (14) (15), and 77.62, as they apply to the taxes under subch. III,~~
15 ~~apply to the tax under this subchapter. Sections 77.72 (1) and Section 77.73, as they~~
16 ~~apply it applies to the taxes under subch. V, apply applies to the tax under this~~
17 ~~subchapter.~~

18 **SECTION 319.** 77.99 of the statutes is amended to read:

19 **77.99 Imposition.** A local exposition district under subch. II of ch. 229 may
20 impose a tax at the rate of 3% of the ~~gross receipts~~ sales price on the rental, but not
21 for rental and not for rental as a service or repair replacement vehicle, within the
22 district's jurisdiction under s. 229.43, of Type 1 automobiles, as defined in s. 340.01
23 (4) (a), by establishments primarily engaged in short-term rental of passenger cars
24 without drivers, for a period of 30 days or less, unless the sale is exempt from the sales
25 tax under s. 77.54 (1), (4), (7) (a), (7m), (9) or (9a). If the state makes a payment under

1 s. 229.50 (7) to a district's special debt service reserve fund, a majority of the district's
2 authorized board of directors may vote to increase the tax rate under this subchapter
3 to 4%.

4 **SECTION 320.** 77.991 (2) of the statutes is amended to read:

5 77.991 (2) Sections 77.51 (4) (a), (b) 1., 2. and 4., (c) 1. to 3. and (d) and (12m),
6 (14) (a) to (f), (j) and (k), (14g), (15a), and (15b), 77.52 (3), (4), (6), (13), (14) and, (18),
7 and (19), 77.522, 77.58 (1) to (5), (6m), and (7), 77.585, 77.59, 77.60, 77.61 (2), (3m),
8 (5), (8), (9), and (12) to ~~(14)~~ (15), and 77.62, as they apply to the taxes under subch.
9 III, apply to the tax under this subchapter. ~~Sections 77.72 (1) and (2) (a) and Section~~
10 ~~77.73, as they apply~~ it applies to the taxes under subch. V, ~~apply~~ applies to the tax
11 under this subchapter. The renter shall collect the tax under this subchapter from
12 the person to whom the passenger car is rented.

13 **SECTION 321.** 77.994 (1) (intro.) of the statutes is amended to read:

14 77.994 (1) (intro.) Except as provided in sub. (2), a municipality or a county all
15 of which is included in a premier resort area under s. 66.1113 may, by ordinance,
16 impose a tax at a rate of 0.5% of the gross receipts sales price from the sale, license,
17 lease, or rental in the municipality or county of goods or services that are taxable
18 under subch. III made by businesses that are classified in the standard industrial
19 classification manual, 1987 edition, published by the U.S. office of management and
20 budget, under the following industry numbers:

21 **SECTION 322.** 77.9941 (4) of the statutes is amended to read:

22 77.9941 (4) Sections 77.72 (1), ~~(2) (a) and (3) (a)~~, 77.73, 77.74, 77.75, 77.76 (1),
23 (2), and (4), 77.77 (1) ~~and (2)~~, 77.785 (1), and 77.79, as they apply to the taxes under
24 subch. V, apply to the tax under this subchapter.

25 **SECTION 323.** 77.995 (2) of the statutes is repealed and recreated to read:

1 77.995 (2) There is imposed a fee at the rate of 5% of the sales price on the
2 rental, but not for rental and not for rental as a service or repair replacement
3 vehicle of Type 1 automobiles, as defined in s. 340.01 (4) (a); of mobile homes, as
4 defined in s. 340.01 (29); of motor homes, as defined in s. 340.01 (33m); and of
5 camping trailers, as defined in s. 340.01 (6m) by establishments primarily engaged
6 in short-term rental of vehicles without drivers, for a period of 30 days or less, unless
7 the sale is exempt from the sales tax under s. 77.54 (1), (4), (7) (a), (7m) or (9a). There
8 is also imposed a fee at the rate of 5% of the sales price on the rental of limousines.

9 **SECTION 324.** 77.9951 (2) of the statutes is amended to read:

10 77.9951 (2) Sections 77.51 (4) (a), (b) 1., 2. and 4., (c) 1. to 3. and (d) and (12m),
11 (14) (a) to (f), (j) and (k), (14g), (15a), and (15b), 77.52 (3), (4), (6), (13), (14) and, (18),
12 and (19), 77.522, 77.58 (1) to (5), (6m), and (7), 77.585, 77.59, 77.60, 77.61 (2), (3m),
13 (5), (8), (9), and (12) to (14) (15), and 77.62, as they apply to the taxes under subch.
14 III, apply to the fee under this subchapter. The renter shall collect the fee under this
15 subchapter from the person to whom the vehicle is rented.

16 **SECTION 325.** 77.996 (6) of the statutes is amended to read:

17 77.996 (6) “Gross receipts” ~~has the meaning given in s. 77.51 (4) (a), (b) 1. and~~
18 ~~5., (c) 1. to 4., and (d)~~ means the sales price, as defined in s. 77.51 (15b), of tangible
19 personal property and taxable services sold by a dry cleaning facility. “Gross
20 receipts” does not include the license fee imposed under s. 77.9961 (1m) that is passed
21 on to customers.

22 **SECTION 326.** 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 (12m),
24 (14) (a) to (f), (j), and (k), (14g), (15a), and (15b), 77.52 (3), (4), (6), (13), (14), and (18),
25 and (19), 77.522, 77.58 (1) to (5), (6m), and (7), 77.585, 77.59, 77.60, 77.61 (2), (3m),

1 (5), (8), (9), and (12) to ~~(14)~~ (15), and 77.62, as they apply to the taxes under subch.
2 III, apply to the fee under this subchapter. ~~Sections 77.72 (1) and (2) (a) and Section~~
3 ~~77.73, as they apply~~ it applies to the taxes under subch. V, ~~apply~~ applies 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 327.** 86.195 (3) (b) 3. of the statutes is amended to read:

7 86.195 (3) (b) 3. Fifty percent of the ~~gross receipts~~ sales price, as defined in s.
8 77.51 (15b), of the business are from ~~meal, food, the sale of food product and beverage~~
9 ~~sales and food ingredients, as defined in s. 77.51 (3t), that are taxable under s. 77.54~~
10 ~~(20) (e) subch. III of ch. 77; and~~

11 **SECTION 328.** 218.0171 (2) (cq) of the statutes is amended to read:

12 218.0171 (2) (cq) Upon payment of a refund to a consumer under par. (b) 2. b.,
13 the manufacturer shall provide to the consumer a written statement that specifies
14 the trade-in amount previously applied under s. 77.51 (4) (b) ~~3. or 3m. or (15) (b) 4.~~
15 ~~or 4m. (12m) (b) 5. or 6. or (15b) (b) 5. or 6.~~ toward the sales price of the motor vehicle
16 having the nonconformity and the date on which the manufacturer provided the
17 refund.

18 **SECTION 9441. Effective dates; Revenue.**

19 (1) IMPLEMENTING THE STREAMLINED SALES AND USE TAX AGREEMENT. The repeal
20 of sections 20.435 (3) (bm), 46.513, 77.51 (4), 77.51 (14) (d), 77.51 (14) (i), 77.51 (14)
21 (k), 77.51 (14) (L), 77.51 (14r), 77.51 (15), 77.52 (2) (a) 5. b., 77.52 (3m), 77.52 (3n),
22 77.52 (6), 77.52 (14) (a) 2., 77.523 (title), 77.53 (4), 77.54 (14g), 77.54 (14s), 77.54 (20),
23 77.54 (20m), 77.54 (22), 77.54 (40), 77.61 (3), 77.65 (2) (c), 77.72 (title), 77.72 (2) and
24 (3) and 77.77 (2) of the statutes, the renumbering of sections 77.51 (6m), 77.51 (14)
25 (g), 77.524 (1) (a) and 77.54 (48) (b) of the statutes, the renumbering and amendment

1 of sections 77.51 (1), 77.52 (1), 77.52 (2) (a) 5. a., 77.523, 77.524 (1) (b), 77.53 (9m),
2 77.53 (11), 77.54 (48) (a), 77.61 (2), 77.72 (1) and 77.77 (1) of the statutes, the
3 consolidation, renumbering and amendment of sections 77.52 (14) (a) (intro.) and 1.
4 and (b) of the statutes, the amendment of sections 66.0615 (1m) (f) 2., 70.111 (23),
5 71.07 (5e) (b), 71.07 (5e) (c) 1., 71.07 (5e) (c) 3., 71.28 (5e) (b), 71.28 (5e) (c) 1., 71.28
6 (5e) (c) 3., 71.47 (5e) (b), 71.47 (5e) (c) 1., 71.47 (5e) (c) 3., 73.03 (50) (d), 76.07 (4g) (b)
7 8., 77.51 (5), 77.51 (9) (a), 77.51 (9) (am), 77.51 (10), 77.51 (12) (a), 77.51 (12) (b), 77.51
8 (13) (a), 77.51 (13) (b), 77.51 (13) (c), 77.51 (13) (d), 77.51 (13) (e), 77.51 (13) (f), 77.51
9 (13) (k), 77.51 (13) (m), 77.51 (13) (n), 77.51 (13) (o), 77.51 (13g) (intro.), 77.51 (13r),
10 77.51 (14) (intro.), 77.51 (14) (a), 77.51 (14) (b), 77.51 (14) (c), 77.51 (14) (h), 77.51 (14)
11 (j), 77.51 (14g) (a), 77.51 (14g) (b), 77.51 (14g) (bm), 77.51 (14g) (c), 77.51 (14g) (cm),
12 77.51 (14g) (d), 77.51 (14g) (e), 77.51 (14g) (em), 77.51 (14g) (f), 77.51 (14g) (g), 77.51
13 (14g) (h), 77.51 (17), 77.51 (18), 77.51 (20), 77.51 (21), 77.51 (21m), 77.51 (22) (a),
14 77.51 (22) (b), 77.52 (2) (intro.), 77.52 (2) (a) 5m., 77.52 (2) (a) 10., 77.52 (2m) (a), 77.52
15 (2m) (b), 77.52 (4), 77.52 (7), 77.52 (12), 77.52 (13), 77.52 (15), 77.52 (16), 77.52 (19),
16 77.525, 77.53 (1), 77.53 (2), 77.53 (3), 77.53 (9), 77.53 (10), 77.53 (12), 77.53 (14), 77.53
17 (15), 77.53 (16), (by SECTION 186) 77.53 (17), 77.53 (17m), 77.53 (17r) (a), 77.53 (18),
18 77.54 (1), 77.54 (2), 77.54 (2m), 77.54 (3) (a), 77.54 (3m) (intro.), 77.54 (4), 77.54 (5)
19 (intro.), 77.54 (6) (intro.), 77.54 (7m), 77.54 (8), 77.54 (9), 77.54 (9a) (intro.), 77.54
20 (10), 77.54 (11), 77.54 (12), 77.54 (13), 77.54 (14) (intro.), 77.54 (14) (a), 77.54 (14) (b),
21 77.54 (14) (f) (intro.), 77.54 (15), 77.54 (16), 77.54 (17), 77.54 (18), 77.54 (21), 77.54
22 (23m), (by SECTION 226) 77.54 (25), 77.54 (26), 77.54 (26m), 77.54 (27), 77.54 (28),
23 77.54 (29), 77.54 (30) (a) (intro.), 77.54 (30) (c), 77.54 (31), 77.54 (32), 77.54 (33), 77.54
24 (35), 77.54 (36), 77.54 (37), 77.54 (38), 77.54 (39), 77.54 (41), 77.54 (42), 77.54 (43),
25 77.54 (44), 77.54 (45), 77.54 (46), 77.54 (46m), 77.54 (47) (intro.), 77.54 (47) (b) 1. and

1 2., 77.54 (49), 77.55 (1) (intro.), 77.55 (2), 77.55 (2m), 77.55 (3), 77.56 (1), 77.57, 77.58
 2 (3) (a), 77.58 (3) (b), 77.58 (6), 77.59 (5m), 77.59 (9), 77.61 (1) (b), 77.61 (1) (c), 77.61
 3 (4) (a), 77.61 (4) (c), 77.61 (11), (by SECTION 287)77.65 (2) (e), 77.65 (2) (f), 77.66, 77.70,
 4 77.705, 77.706, 77.707 (1), 77.707 (2), 77.71 (1), 77.71 (2), 77.71 (3), 77.71 (4), 77.73
 5 (2), 77.75, 77.785 (1), 77.785 (2), 77.98, 77.981, 77.982 (2), 77.99, 77.991 (2), 77.994
 6 (1) (intro.), 77.9941 (4), 77.9951 (2), 77.996 (6), 77.9972 (2), 86.195 (3) (b) 3. and
 7 218.0171 (2) (cq) of the statutes, the repeal and recreation of sections 77.51 (7), 77.51
 8 (17m), 77.63 and 77.995 (2) of the statutes, and the creation of sections 20.566 (1)
 9 (ho), 73.03 (28e), 73.03 (50b), 73.03 (61), 77.51 (1a), 77.51 (1b), 77.51 (1bd), 77.51
 10 (1bm), 77.51 (1f), 77.51 (1g), 77.51 (1n), 77.51 (1p), 77.51 (1r), 77.51 (2k), 77.51 (2m), 77.51 (3c),
 11 77.51 (3n), 77.51 (3p), 77.51 (3pa), 77.51 (3pb), 77.51 (3pc), 77.51 (3pd), 77.51 (3pe),
 12 77.51 (3pf), 77.51 (3pj), 77.51 (3pm), 77.51 (3pn), 77.51 (3po), 77.51 (3pq), 77.51
 13 (3rm), 77.51 (3t), 77.51 (5d), 77.51 (5n), 77.51 (5r), 77.51 (7g), 77.51 (7k), 77.51 (7m),
 14 77.51 (8m), 77.51 (9p), 77.51 (9s), 77.51 (10d), 77.51 (10f), 77.51 (10m), 77.51 (10n),
 15 77.51 (10r), 77.51 (10s), 77.51 (11d), 77.51 (11m), 77.51 (12m), 77.51 (12p), 77.51 (13g)
 16 (c), 77.51 (13rm), 77.51 (13rn), 77.51 (15a), 77.51 (15b), 77.51 (17w), 77.51 (17x),
 17 77.51 (21n), 77.51 (21p), 77.51 (21q), 77.51 (22) (bm), 77.51 (24), 77.51 (25), 77.51 (26),
 18 77.52 (1) (b), 77.52 (1) (c), 77.52 (1) (d), 77.52 (2) (a) 5. bm., 77.52 (2) (a) 5. c., 77.52
 19 (2) (a) 13m., 77.52 (7b), 77.52 (14) (am), 77.52 (20), 77.52 (21), 77.52 (22), 77.52 (23),
 20 77.522, 77.524 (1) (ag), 77.53 (9m) (b), 77.53 (9m) (c), 77.53 (11) (b), 77.54 (20n), 77.54
 21 (20p), 77.54 (20r), 77.54 (22b), 77.54 (22c), 77.54 (50), 77.54 (51), 77.54 (52), 77.58
 22 (6m), 77.58 (9a), 77.585, 77.59 (2m), 77.59 (9n), 77.59 (9p) (b), 77.59 (9r), 77.60 (13),
 23 77.61 (2) (b), 77.61 (3m), 77.61 (5m), 77.61 (16), 77.65 (4) (fm), 77.67, 77.73 (3) and
 24 77.77 (1) (b) of the statutes take effect on January 1, 2008.

25

(END)

D-Note

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This draft makes technical corrections related
to the numbering of the definition under § 77.51.

vkr

**DRAFTER'S NOTE
FROM THE
LEGISLATIVE REFERENCE BUREAU**

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February 2, 2007

This draft makes technical corrections related to the numbering of the definition under s. 77.51.

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