

1 ***b0467/1.29*** **484.** Page 1073, line 23: delete “the property,” and substitute
2 “the property or”.

3
D

3 ***b0467/1.30*** **485.** Page 1073, line 24: delete that line and substitute “(c).”.

4
E

4 ***b0467/1.31*** **486.** Page 1074, line 7: delete “property, items” and substitute
5 “property or items or property”.

Tracy K.

6 ***b0467/1.32*** **487.** Page 1074, line 7: delete “, specified”.

7 ***b0467/1.33*** **488.** Page 1074, line 8: delete “digital goods, or additional
8 digital goods”.

9 ***b0467/1.34*** **489.** Page 1074, line 9: on lines 9, 10, 12 and 13, delete
10 “property, items, or goods” and substitute “property or items”.

11 ***b0467/1.35*** **490.** Page 1074, line 25: delete “specified digital goods,
12 additional digital goods,”.

13 ***b0467/1.36*** **491.** Page 1075, line 7: delete “property,” and substitute
14 “property or”.

15 ***b0467/1.37*** **492.** Page 1075, line 8: delete “, specified digital goods, or
16 additional digital goods”.

17 ***b0467/1.38*** **493.** Page 1077, line 6: delete “property, items” and substitute
18 “property or items”.

19 ***b0467/1.39*** **494.** Page 1077, line 6: delete “, specified digital goods, or”.
20 ***b0467/1.40*** **495.** Page 1077, line 7: delete “additional digital goods”.

21 ***b0467/1.41*** **496.** Page 1077, line 11: delete “specified digital goods, or
22 additional digital goods,”.

1 ***b0467/1.42* 497.** Page 1077, line 15: on lines 15, 17 and 25, delete “property,
2 items” and substitute “property or items”.

3 ***b0467/1.43* 498.** Page 1077, line 15: delete “specified digital”.

4 ***b0467/1.44* 499.** Page 1077, line 16: delete “goods, or additional digital
5 goods,”.

6 ***b0467/1.45* 500.** Page 1077, line 18: delete “, specified digital goods, or
7 additional digital goods”.

8 ***b0467/1.46* 501.** Page 1077, line 25: delete “,specified”.

9 ***b0467/1.47* 502.** Page 1078, line 1: delete “digital goods, or additional
10 digital goods”.

11 ***b0467/1.48* 503.** Page 1078, line 8: on lines 8 and 13, delete “property,
12 items” and substitute “property or items”.

13 ***b0467/1.49* 504.** Page 1078, line 8: delete “,specified digital”.

14 ***b0467/1.50* 505.** Page 1078, line 9: delete “goods, or additional digital
15 goods”.

16 ***b0467/1.51* 506.** Page 1078, line 14: delete “,specified digital goods, or
17 additional digital goods”.

18 ***b0467/1.52* 507.** Page 1078, line 15: on lines 15 and 16, delete “,items, or
19 goods” and substitute “or items”.

20 ***b0467/1.53* 508.** Page 1078, line 21: delete “property,” and substitute
21 “property or”.

22 ***b0467/1.54* 509.** Page 1078, line 22: delete “,specified digital goods, or
23 additional”.

1 ***b0467/1.55* 510.** Page 1078, line 23: delete “digital goods”.

2 ***b0467/1.56* 511.** Page 1079, line 5: on lines 5, 8 and 14, delete “property,
3 items” and substitute “property or items”.

4 ***b0467/1.57* 512.** Page 1079, line 6: on lines 6, 9 and 15, delete “, specified
5 digital goods, or additional digital goods”.

6 ***b1213/1.4* 513.** Page 1079, line 19: after that line insert:

7 ***b1213/1.4* “SECTION 2237d.** 77.51 (13) (p) of the statutes is created to read:

8 77.51 (13) (p) All persons described in this subsection regardless of all of the
9 following:

10 1. Whether the transaction is mercantile in nature.

11 2. Whether the seller sells smaller quantities from inventory.

12 3. Whether the seller makes or intends to make a profit on the sale.

13 4. Whether the seller or the buyer receives a benefit the seller or buyer
14 bargained for.

15 5. The percentage of the seller’s total sales that the sale represents.

16 6. Any activities other than those described in pars. (a) to (o) in which the seller
17 is engaged.”.

18 ***b0467/1.58* 514.** Page 1080, line 2: delete “property, items” and substitute
19 “property or items”.

20 ***b0467/1.59* 515.** Page 1080, line 3: on lines 3 and 22, delete “, specified
21 digital goods, or additional digital goods”.

22 ***b0467/1.60* 516.** Page 1080, line 12: delete “specified”.

- 1 ***b0467/1.61* 517.** Page 1080, line 13: delete “digital goods, additional digital
2 goods,”.
- 3 ***b0467/1.62* 518.** Page 1081, line 3: delete lines 3 to 7.
- 4 ***b0467/1.63* 519.** Page 1081, line 12: on lines 12 and 25, delete “specified
5 digital goods, additional digital”.
- 6 ***b0467/1.64* 520.** Page 1081, line 13: delete “goods,”.
- 7 ***b0467/1.65* 521.** Page 1081, line 14: delete “specified digital goods,”.
- 8 ***b0467/1.66* 522.** Page 1081, line 15: delete “additional digital goods,”.
- 9 ***b0467/1.68* 523.** Page 1081, line 18: delete “property, items” and substitute
10 “property or items”.
- 11 ***b0467/1.67* 524.** Page 1081, line 18: delete “, specified digital goods, or”.
- 12 ***b0467/1.69* 525.** Page 1081, line 19: delete “additional digital goods”.
- 13 ***b0467/1.70* 526.** Page 1081, line 20: delete “property, items, or goods” and
14 substitute “property or items”.
- 15 ***b0467/1.71* 527.** Page 1082, line 1: delete “goods,”.
- 16 ***b0467/1.72* 528.** Page 1082, line 5: on lines 5, 12 and 17, delete “, items” and
17 substitute “or items”.
- 18 ***b0467/1.73* 529.** Page 1082, line 5: delete “, specified digital goods, or”.
- 19 ***b0467/1.74* 530.** Page 1082, line 6: delete “additional digital goods”.
- 20 ***b0467/1.75* 531.** Page 1082, line 12: delete “, specified digital”.
- 21 ***b0467/1.76* 532.** Page 1082, line 13: delete “goods, or additional digital
22 goods”.

1 ***b0467/1.77* 533.** Page 1082, line 18: delete “, specified digital goods, or
2 additional digital”.

3 ***b0467/1.78* 534.** Page 1082, line 19: delete “goods”.

4 ***b1213/1.5* 535.** Page 1082, line 25: after that line insert:

5 ***b1213/1.5* “SECTION 2253d.** 77.51 (14) (m) of the statutes is created to read:
6 77.51 (14) (m) A transaction for which a person’s books and records show the
7 transaction created, with regard to the transferee, an obligation to pay a certain
8 amount of money or an increase in accounts payable or, with regard to the transferor,
9 a right to receive a certain amount of money or an increase in accounts receivable.

10 ***b1213/1.5* SECTION 2253e.** 77.51 (14) (n) of the statutes is created to read:
11 77.51 (14) (n) All activities described in this subsection regardless of all of the
12 following:

- 13 1. Whether the transaction is mercantile in nature.
- 14 2. Whether the seller sells smaller quantities from inventory.
- 15 3. Whether the seller makes or intends to make a profit on the sale.
- 16 4. Whether the seller or the buyer receives a benefit the seller or buyer
17 bargained for.
- 18 5. The percentage of the seller’s total sales that the sale represents.
- 19 6. Any activities other than those described in sub. (13) (a) to (o) in which the
20 seller is engaged.”.

21 ***b0467/1.79* 536.** Page 1083, line 2: on lines 2, 6, 10, 14, 18 and 22, delete
22 “, items” and substitute “or items”.

23 ***b0467/1.80* 537.** Page 1083, line 3: on lines 3, 7, 11, 15, 19 and 23, delete
24 “, specified digital goods, or additional digital goods”.

1 ***b0467/1.81* 538.** Page 1084, line 1: on lines 1, 5, 9, 14 and 19, delete “items”
2 and substitute “or items”.

3 ***b0467/1.82* 539.** Page 1084, line ²~~3~~: on lines [✓]2, [✓]6, [✓]10 and [✓]15, delete “,
4 specified digital goods, or additional digital goods”.

5 ***b0467/1.83* 540.** Page 1084, line 20: delete “, specified digital goods, or
6 additional digital”.

7 ***b0467/1.84* 541.** Page 1084, line 21: delete “goods”.

8 ***b0467/1.85* 542.** Page 1084, line 22: delete “property,” and substitute
9 “property or”.

10 ***b0467/1.86* 543.** Page 1084, line 23: delete “, or goods”.

11 ***b0467/1.87* 544.** Page 1085, line 1: delete “, items, or goods” and substitute
12 “or items”.

13 ***b0467/1.88* 545.** Page 1085, line 8: on lines 8, 11 and 22, delete “property,”
14 and substitute “property or”.

15 ***b0467/1.89* 546.** Page 1085, line 8: delete “(c),” and substitute “(c)”.

16 ***b0467/1.90* 547.** Page 1085, line 9: delete “specified digital goods, or
17 additional digital goods”.

18 ***b0467/1.91* 548.** Page 1085, line 12: delete “, specified digital goods, or
19 additional”.

20 ***b0467/1.92* 549.** Page 1085, line 13: delete “digital goods”.

21 ***b0467/1.93* 550.** Page 1085, line 23: delete “, specified digital goods, or
22 additional digital goods”.

1 ***b0467/1.94* 551.** Page 1085, line 24: on lines 24 and 25, delete “, items, or
2 goods” and substitute “or items”.

3 ***b0467/1.95* 552.** Page 1086, line 3: on lines 3 and 14, delete “, specified
4 digital goods, additional digital goods”.

5 ***b0467/1.96* 553.** Page 1086, line 4: on lines 4, 7 and 17, delete “property,”
6 and substitute “property or”.

7 ***b0467/1.97* 554.** Page 1086, line 5: on lines 5, 8 and 18, delete “, specified
8 digital goods, or additional digital goods”.

9 ***b0467/1.98* 555.** Page 1087, line 1: delete “property,” and substitute
10 “property or”.

11 ***b0467/1.99* 556.** Page 1087, line 1: delete “, specified”.

12 ***b0467/1.100* 557.** Page 1087, line 2: delete “digital goods, or additional
13 digital goods”.

14 ***b0467/1.101* 558.** Page 1087, line 3: on lines 3, 4, 6 and 7, delete “, items,
15 or goods” and substitute “or items”.

16 ***b0467/1.102* 559.** Page 1087, line 19: delete “specified digital goods,
17 additional digital goods,”.

18 ***b0467/1.103* 560.** Page 1088, line 1: delete “property,” and substitute
19 “property or”.

20 ***b0467/1.104* 561.** Page 1088, line 2: delete “, specified digital goods, or
21 additional digital goods”.

22 ***b1213/1.6* 562.** Page 1089, line 21: delete the material beginning with that
23 line and ending with page 1090, line 2 and substitute:

1 ***b1213/1.6*** “SECTION 2269d. 77.51 (17) of the statutes is renumbered 77.51
2 (17) (intro.) and amended to read:

3 77.51 (17) (intro.) “Seller” includes every person selling, leasing, or renting
4 tangible personal property or selling, performing, or furnishing services of a kind the
5 gross receipts from the sale, lease, rental, performance, or furnishing of which are
6 required to be included in the measure of the sales tax, regardless of all of the
7 following:

8 ***b1213/1.6*** SECTION 2269e. 77.51 (17) (intro.) of the statutes, as affected by
9 2007 Wisconsin Act (this act), is amended to read:

10 77.51 (17) (intro.) “Seller” includes every person selling, leasing, or renting
11 tangible personal property or items or property under s. 77.52 (1) (b) or (c) or selling,
12 performing, or furnishing services of a kind the ~~gross receipts~~ sales price from the
13 sale, lease, rental, performance, or furnishing of which are is required to be included
14 in the measure of the sales tax, regardless of all of the following:

15 ***b1213/1.6*** SECTION 2269f. 77.51 (17) (a) to (f) of the statutes are created to
16 read:

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

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

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

20 (d) Whether the seller or the buyer receives a benefit the seller or buyer
21 bargained for.

22 (e) The percentage of the seller’s total sales that the sale represents.

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

*1 ***b0467/1.105* 563.** Page 1089, line 23: delete “property,” and substitute
2 “property or”.

*3 ***b0467/1.106* 564.** Page 1089, line 23: delete “, specified digital”.

4 ***b0467/1.107* 565.** Page 1089, line 24: delete “goods, or additional digital
5 goods”.

6 ***b0467/1.108* 566.** Page 1090, line 22: delete the material beginning with
7 that line and ending with page 1091, line 2.

8 ***b0467/1.109* 567.** Page 1091, line 5: delete “property,” and substitute
9 “property or”.

10 ***b0467/1.110* 568.** Page 1091, line 5: delete “, specified digital”.

11 ***b0467/1.111* 569.** Page 1091, line 6: delete “goods, or additional digital
12 goods”.

13 ***b0467/1.112* 570.** Page 1091, line 18: delete “, specified”.

14 ***b0467/1.113* 571.** Page 1091, line 19: delete “digital goods, or additional
15 digital goods”.

16 ***b0467/1.114* 572.** Page 1094, line 1: delete lines 1 and 2.

17 ***b0467/1.115* 573.** Page 1094, line 6: delete lines 6 to 8.

18 ***b0467/1.116* 574.** Page 1094, line 11: delete “, specified digital”.

19 ***b0467/1.117* 575.** Page 1094, line 12: delete “goods, additional digital
20 goods”.

21 ***b0467/1.118* 576.** Page 1094, line 13: delete “goods” and substitute “items”.

1 ***b0467/1.119* 577.** Page 1094, line 15: delete “property,” and substitute
2 “property or”.

3 ***b0467/1.120* 578.** Page 1094, line 16: delete “, specified digital goods, or
4 additional”.

5 ***b0467/1.121* 579.** Page 1094, line 17: delete “digital goods”.

6 ***b0467/1.122* 580.** Page 1094, line 21: delete lines 21 and 22 and substitute
7 “direct the disposition of property or items or property under s. 77.52 (1) (b) or (c),
8 whether or not the purchaser has”.

9 ***b0467/1.123* 581.** Page 1094, line 23: delete “, items, or goods” and
10 substitute “or items”.

11 ***b0467/1.124* 582.** Page 1095, line 1: delete “, specified digital goods,
12 additional digital goods”.

13 ***b0467/1.125* 583.** Page 1095, line 6: delete “specified digital”.

14 ***b0467/1.126* 584.** Page 1095, line 7: delete “goods, additional digital
15 goods,”.

16 ***b0467/1.127* 585.** Page 1095, line 10: delete “specified digital goods,
17 additional digital goods,”.

18 ***b0467/1.128* 586.** Page 1095, line 11: on lines 11 and 12, delete “goods,”.

19 ***b0467/1.129* 587.** Page 1096, line 23: delete the material beginning with
20 that line and ending with page 1097, line 4.

21 ***b1213/1.7* 588.** Page 1097, line 4: after that line insert:

22 ***b1213/1.7* “SECTION 2289d.** 77.52 (1b) of the statutes is created to read:

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

4 ***b1213/1.7* SECTION 2289e.** 77.52 (1b) of the statutes, as created by 2007
5 Wisconsin Act (this act), is repealed and recreated to read:

6 77.52 (1b) All sales, leases, or rentals of tangible personal property or items
7 or property under sub. (1) (b) or (c) at retail in this state are subject to the tax imposed
8 under sub. (1) unless an exemption in this subchapter applies.”.

9 ***b0967/1.1* 589.** Page 1097, line 11: delete the material beginning with that
10 line and ending with page 1098, line 3.

11 ***b0467/1.130* 590.** Page 1099, line 20: delete “property,” and substitute
12 “property and”.

13 ***b0467/1.131* 591.** Page 1099, line 21: delete “, specified digital goods, and
14 additional digital”.

15 ***b0467/1.132* 592.** Page 1099, line 22: delete “goods,”.

16 ***b0467/1.133* 593.** Page 1099, line 24: delete “, items, or goods” and
17 substitute “or items”.

18 ***b0467/1.134* 594.** Page 1100, line 8: on lines 8, 16 and 20, delete “property,”
19 and substitute “property or”.

20 ***b0467/1.135* 595.** Page 1100, line 9: delete “, specified digital goods, or
21 additional digital”.

22 ***b0467/1.136* 596.** Page 1100, line 10: delete “goods”.

23 ***b0467/1.137* 597.** Page 1100, line 16: delete “, specified”.

1 ***b0467/1.138* 598.** Page 1100, line 17: delete "digital goods, and additional
2 digital goods".

3 ***b0467/1.139* 599.** Page 1100, line 21: delete ", specified digital goods, and
4 additional digital goods".

5 ***b0467/1.140* 600.** Page 1101, line 2: on lines 2 and 6, delete "property," and
6 substitute "property or".

7 ***b0467/1.141* 601.** Page 1101, line 2: delete ", specified".

8 ***b0467/1.142* 602.** Page 1101, line 3: delete "digital goods, and additional
9 digital goods".

10 ***b0467/1.143* 603.** Page 1101, line 7: delete ", specified digital goods, and
11 additional digital goods".

12 ***b0467/1.144* 604.** Page 1101, line 14: delete "specified digital goods, and
13 additional digital goods".

14 ***b0467/1.145* 605.** Page 1101, line 15: delete ", items, or digital goods" and
15 substitute "or items".

16 ***b0467/1.146* 606.** Page 1101, line 20: delete "property," and substitute
17 "property or".

18 ***b0467/1.147* 607.** Page 1101, line 20: delete "specified digital goods, or".

19 ***b0467/1.149* 608.** Page 1101, line 21: delete ", items, or digital goods" and
20 substitute "or items".

21 ***b0467/1.148* 609.** Page 1101, line 21: delete "additional digital goods".

22 ***b0467/1.150* 610.** Page 1102, line 2: on lines 2, 5 and 14, delete "property,"
23 and substitute "property or".