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".

1   *b0467/1.151* **611.** Page 1102, line 2: delete ", specified".

2   *b0467/1.152* **612.** Page 1102, line 3: delete that line and substitute

3   "physically transferred".

4   *b0467/1.153* **613.** Page 1102, line 4: delete "electronically,".

5   *b0467/1.154* **614.** Page 1102, line 6: delete ", specified digital goods, or

6   additional digital goods".

7   *b1213/1.8* **615.** Page 1102, line 7: after that line insert:

8   *b1213/1.8* "SECTION 2300d. 77.52 (2n) of the statutes is created to read:

9   77.52 **(2n)** The selling, performing, or furnishing of the services described

10   under sub. (2) (a) at retail in this state is subject to the tax imposed under sub. (2)

11   unless an exemption in this subchapter applies.

12   *b1213/1.8* SECTION 2300e. 77.52 (2n) of the statutes, as created by 2007

13   Wisconsin Act .... (this act), is repealed and recreated to read:

14   77.52 **(2n)** The selling, licensing, performing, or furnishing of the services

15   described under sub. (2) (a) at retail in this state, as determined under s. 77.522, is

16   subject to the tax imposed under sub. (2) unless an exemption in this subchapter

17   applies.".

18   *b0467/1.155* **616.** Page 1102, line 14: delete ", specified digital goods, or".

19   *b0467/1.156* **617.** Page 1102, line 15: delete "additional digital goods".

20   *b0467/1.157* **618.** Page 1103, line 19: delete "specified digital goods,

21   additional digital goods,".

22   *b0467/1.158* **619.** Page 1103, line 23: delete "specified digital goods,

23   additional digital".

1   *b0467/1.159* **620.** Page 1103, line 24: delete "goods,".

2   *b0467/1.160* **621.** Page 1104, line 4: delete "specified digital goods,".

3   *b0467/1.161* **622.** Page 1104, line 5: delete "additional digital goods,".

4   *b0467/1.162* **623.** Page 1104, line 8: delete "digital good,".

5   *b0467/1.163* **624.** Page 1104, line 16: delete "specified digital".

6   *b0467/1.164* **625.** Page 1104, line 17: delete "goods, additional digital

7 goods,".

8   *b0467/1.165* **626.** Page 1105, line 4: delete "specified digital goods,

9 additional digital goods,".

10   *b0467/1.166* **627.** Page 1106, line 6: delete "specified digital goods,".

11   *b0467/1.167* **628.** Page 1106, line 7: delete "additional digital goods,".

12   *b0467/1.168* **629.** Page 1106, line 8: on lines 8, 9, 10, 12 and 14, delete

13 "goods,".

14   *b0467/1.169* **630.** Page 1106, line 20: delete "specified digital goods,

15 additional digital goods,".

16   *b0467/1.170* **631.** Page 1106, line 25: delete "specified digital goods,

17 additional".

18   *b0467/1.171* **632.** Page 1107, line 1: delete "digital goods,".

19   *b0467/1.172* **633.** Page 1107, line 7: delete "specified digital goods,

20 additional digital goods,".

21   *b0467/1.173* **634.** Page 1107, line 11: delete "property," and substitute

22 "property or".

1   *b0467/1.174* **635.** Page 1107, line 12: delete "<u>, specified digital goods, or</u>

2   <u>additional digital goods</u>".

3   *b0467/1.175* **636.** Page 1108, line 10: delete "property," and substitute

4   "property or".

5   *b0467/1.176* **637.** Page 1108, line 11: delete ", specified digital goods, or

6   additional digital goods".

7   *b0467/1.177* **638.** Page 1108, line 12: delete ", items, or" and substitute "or

8   items".

9   *b0467/1.178* **639.** Page 1108, line 13: delete "goods".

10   *b0467/1.179* **640.** Page 1108, line 24: delete "(c)," and substitute "(c) or".

11   *b0467/1.180* **641.** Page 1108, line 24: delete the material beginning with

12   "services;" and ending with "first" on line 25 and substitute "services".

13   *b0467/1.181* **642.** Page 1110, line 12: delete lines 12 to 14.

14   *b0467/1.182* **643.** Page 1112, line 1: delete "property," and substitute

15   "property or".

16   *b0467/1.183* **644.** Page 1112, line 2: delete ", specified digital goods, or

17   additional digital goods".

18   *b0467/1.184* **645.** Page 1118, line 3: delete the material beginning with ";

19   <u>on</u>" and ending with "<u>goods</u>" on line 7.

20   *b1213/1.9* **646.** Page 1118, line 11: after that line insert:

21   *b1213/1.9* "**SECTION 2326d.** 77.53 (1b) of the statutes is created to read:

22   77.53 **(1b)** The storage, use, or other consumption in this state of tangible

23   personal property, and the use or other consumption in this state of a taxable service,

1   purchased from any retailer is subject to the tax imposed in this section unless an

2   exemption in this subchapter applies.

3   ***b1213/1.9*** Section 2326e.   77.53 (1b) of the statutes, as created by 2007

4   Wisconsin Act .... (this act), is repealed and recreated to read:

5   77.53 **(1b)** The storage, use, or other consumption in this state of tangible

6   personal property or items or property under s. 77.52 (1) (b) or (c) and the use or other

7   consumption in this state of a taxable service, purchased from any retailer is subject

8   to the tax imposed in this section unless an exemption in this subchapter applies.".

9   ***b0467/1.185* 647.** Page 1118, line 14: on lines 14 and 25, delete "specified".

10   ***b0467/1.186* 648.** Page 1118, line 15: delete "digital goods, additional

11   digital goods,".

12   ***b0467/1.187* 649.** Page 1119, line 1: delete "digital goods, additional digital

13   goods,".

14   ***b0467/1.188* 650.** Page 1119, line 12: delete "specified digital goods,

15   additional digital goods,".

16   ***b0467/1.189* 651.** Page 1119, line 25: delete "specified".

17   ***b0467/1.190* 652.** Page 1120, line 1: on lines 1 and 18, delete "digital goods,

18   additional digital goods,".

19   ***b0467/1.191* 653.** Page 1120, line 17: delete "specified".

20   ***b0467/1.192* 654.** Page 1120, line 23: delete "specified digital goods,".

21   ***b0467/1.193* 655.** Page 1120, line 24: delete "additional digital goods,".

22   ***b0467/1.194* 656.** Page 1121, line 7: delete "specified digital goods,

23   additional digital goods,".

1   *b0467/1.195* **657.** Page 1121, line 14: delete "specified digital".

2   *b0467/1.196* **658.** Page 1121, line 15: delete "goods, additional digital

3 goods,".

4   *b0467/1.197* **659.** Page 1121, line 21: delete "specified".

5   *b0467/1.198* **660.** Page 1121, line 22: delete "digital goods, additional

6 digital goods,".

7   *b0467/1.199* **661.** Page 1122, line 23: delete "specified digital goods,".

8   *b0467/1.200* **662.** Page 1122, line 24: delete "additional digital goods,".

9   *b0467/1.201* **663.** Page 1123, line 2: on lines 2, 6 and 11, delete "specified

10 digital goods, additional digital goods,".

11   *b0467/1.202* **664.** Page 1123, line 19: delete "digital good,".

12   *b0467/1.203* **665.** Page 1123, line 23: delete "specified digital goods,

13 additional digital".

14   *b0467/1.204* **666.** Page 1123, line 24: delete "goods,".

15   *b0467/1.205* **667.** Page 1124, line 8: delete "specified digital goods,

16 additional digital goods,".

17   *b0467/1.206* **668.** Page 1124, line 13: delete "property," and substitute

18 "property or".

19   *b0467/1.207* **669.** Page 1124, line 14: delete ", specified digital goods, or

20 additional digital".

21   *b0467/1.208* **670.** Page 1124, line 15: delete "goods,".

1   *b0467/1.209* **671.** Page 1124, line 20: delete "<u>, item, or digital good</u>" and

2 substitute "<u>or item</u>".

3   *b0467/1.210* **672.** Page 1125, line 8: delete "goods," and substitute "goods

4 or".

5   *b0467/1.211* **673.** Page 1125, line 8: delete "(c)," and substitute "(c)".

6   *b0467/1.212* **674.** Page 1125, line 9: delete "<u>specified digital goods, or</u>

7 <u>additional digital goods</u>".

8   *b1183/1.1* **675.** Page 1128, line 25: after that line insert:

9   *b1183/1.1* "SECTION 2357d. 77.54 (9a) (i) of the statutes is created to read:

10   77.54 **(9a)** (i) A cemetery company or corporation described under section 501

11 (c) (13) of the Internal Revenue Code, if the tangible personal property or taxable

12 services are used exclusively by the cemetery company or corporation for the

13 purposes of the company or corporation.".

14   *b1198/1.7* **676.** Page 1134, line 22: after "statutes" insert ", as affected by

15 2007 Wisconsin Act 19,".

16   *b1198/1.8* **677.** Page 1134, line 25: after "<u>(b)</u>" insert "<u>and (c)</u>".

17   *b1198/1.9* **678.** Page 1135, line 1: delete that line and substitute "is exempt

18 under s. 70.11 (21) or that would be exempt under s. 70.11 (21) if the".

19   *b1198/1.10* **679.** Page 1135, line 3: on lines 3, 8 and 11, after "<u>(b)</u>" insert

20 "<u>and (c)</u>".

21   *b0823/1.1* **680.** Page 1136, line 13: after that line insert:

22   *b0823/1.1* "SECTION 2391d. 77.54 (30) (a) 1m. of the statutes is created to

23 read:

1   77.54 **(30)** (a) 1m. Biomass, as defined in s. 196.378 (1) (ar), that is used for fuel

2   sold for residential use.".

3   *b1189/1.2* **681.** Page 1140, line 8: delete "are" and substitute "is".

4   *b1189/1.1* **682.** Page 1140, line 8: delete "and 2.".

5   *b1189/1.3* **683.** Page 1140, line 11: delete lines 11 to 14 and substitute:

6   *b1189/1.3* "SECTION **2410d.** 77.54 (47) (b) 2. of the statutes is amended to

7   read:

8   77.54 **(47)** (b) 2. The shooting facility is a nonprofit organization that charges

9   for shooting at the facility, but is not required to pay the tax imposed under s. 77.52

10   on its gross receipts from such charges because the charges are for occasional sales,

11   as provided under sub. (7m), or because the charges satisfy the exemption under s.

12   77.52 (2) (a) 2. b.

13   *b1189/1.3* SECTION **2410e.** 77.54 (47) (b) 2. of the statutes, as affected by 2007

14   Wisconsin Act .... (this act), is amended to read:

15   77.54 **(47)** (b) 2. The shooting facility is a nonprofit organization that charges

16   for shooting at the facility, but is not required to pay the tax imposed under s. 77.52

17   on ~~its gross receipts~~ the sales price from such charges because the charges are for

18   occasional sales, as provided under sub. (7m), or because the charges satisfy the

19   exemption under s. 77.52 (2) (a) 2. b.".

20   *b0467/1.213* **684.** Page 1141, line 17: delete lines 17 to 22.

21   *b0877/1.2* **685.** Page 1142, line 8: delete the material beginning with that

22   line and ending with on page 1144, line 11.

23   *b1207/1.1* **686.** Page 1144, line 22: after that line insert:

24   *b1207/1.1* "SECTION **2419c.** 77.54 (56) of the statutes is created to read:

gross receipts

1   77.54 **(56)** (a) The ~~sales price~~ /gross receipts/ from the sale of and the storage, use, or other

2   consumption of a product whose power source is wind energy, direct radiant energy

3   received from the sun, or gas generated from anaerobic digestion of animal manure

4   and other agricultural waste, if the product produces at least 200 watts of alternating

5   current or 600 British thermal units per day, except that the exemption under this

6   subsection does not apply to an uninterruptible power source that is designed

7   primarily for computers.

8   (b) Except for the sale of electricity or energy that is exempt from taxation

gross receipts

9   under sub. (30), the ~~sales price~~ /from the sale of and the storage, use, or other

10   consumption of electricity or energy produced by a product described under par. (a).

(INSERT 129-10)

11   ***b0467/1.214* 687.** Page 1146, line 12: on lines 12, 16 and 19, delete

12   "property," and substitute "property <u>or</u>".

13   ***b0467/1.215* 688.** Page 1146, line 12: delete "<u>, specified digital goods,</u>".

14   ***b0467/1.216* 689.** Page 1146, line 13: delete "<u>or additional digital goods</u>".

15   ***b0467/1.217* 690.** Page 1146, line 16: delete "<u>, specified digital goods, or</u>".

16   ***b0467/1.218* 691.** Page 1146, line 17: delete "<u>additional digital goods</u>".

17   ***b0467/1.219* 692.** Page 1146, line 19: delete "<u>, specified</u>".

18   ***b0467/1.220* 693.** Page 1146, line 20: delete "<u>digital goods, or additional</u>

19   <u>digital goods</u>".

20   ***b0467/1.221* 694.** Page 1147, line 4: delete "<u>specified digital goods,</u>

21   <u>additional digital</u>".

22   ***b0467/1.222* 695.** Page 1147, line 5: delete "<u>goods,</u>".

DOA:......Kraus, Gen. fund taxes #2 Sales tax exemptions related to wind, solar, and gas from digestion of agricultural waste; delayed effective date

FOR 2007–09 BUDGET -- NOT READY FOR INTRODUCTION

SENATE AMENDMENT ,

TO SENATE SUBSTITUTE AMENDMENT 1,

TO 2007 SENATE BILL 40

INSERT 129-10

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

2   **1.** Page 1144, line 22: after that line insert:

3   "**SECTION 2419c.** 77.54 (56) of the statutes is created to read:

4   77.54 **(56)** (a) The sales price from the sale of and the storage, use, or other

5   consumption of a product whose power source is wind energy, direct radiant energy

6   received from the sun, or gas generated from anaerobic digestion of animal manure

7   and other agricultural waste, if the product produces at least 200 watts of alternating

8   current or 600 British thermal units per day, except that the exemption under this

1   subsection does not apply to an uninterruptible power source that is designed

2   primarily for computers.

3   (b) Except for the sale of electricity or energy that is exempt from taxation

4   under sub. (30), the sales price from the sale of and the storage, use, or other

5   consumption of electricity or energy produced by a product described under par. (a).".

6   **2.** Page 1674, line 9: after that line insert:

7   "(2j) PRODUCTS POWERED BY ALTERNATE RESOURCES. The treatment of section

8   77.54 (56) of the statutes takes effect on July 1, 2009.".

9   **(END)**

1   *b0467/1.223* **696.** Page 1148, line 2: delete "property," and substitute

2   "property or".

3   *b0467/1.224* **697.** Page 1148, line 3: delete ", specified digital goods, or

4   additional digital goods".

5   *b0831/1.1* **698.** Page 1148, line 13: delete lines 13 to 15.

6   *b0467/1.225* **699.** Page 1149, line 4: delete "property," and substitute

7   "property or".

8   *b0467/1.226* **700.** Page 1149, line 4: delete ", specified digital".

9   *b0467/1.227* **701.** Page 1149, line 5: delete "goods, or additional digital

10   goods".

11   *b0467/1.228* **702.** Page 1149, line 24: delete "specified digital goods,

12   additional digital goods,".

13   *b0467/1.229* **703.** Page 1150, line 1: delete "specified digital goods,

14   additional digital goods,".

15   *b0467/1.230* **704.** Page 1150, line 16: delete "specified digital goods,

16   additional digital".

17   *b0467/1.231* **705.** Page 1150, line 17: delete "goods,".

18   *b0467/1.232* **706.** Page 1150, line 21: delete "property," and substitute

19   "property or".

20   *b0467/1.233* **707.** Page 1150, line 22: delete ", specified digital goods, or

21   additional digital goods".

22   *b0467/1.234* **708.** Page 1150, line 23: delete ", items, or goods" and

23   substitute "or items".

1   *b0467/1.235* **709.** Page 1150, line 25: delete ", items, or" and substitute "or

2   items".

3   *b0467/1.236* **710.** Page 1151, line 1: on lines 1 and 13, delete "goods".

4   *b0467/1.237* **711.** Page 1151, line 3: on lines 3, 11 and 20, delete "property,"

5   and substitute "property or".

6   *b0467/1.238* **712.** Page 1151, line 4: delete ", specified digital goods, or

7   additional digital goods".

8   *b0467/1.239* **713.** Page 1151, line 5: on lines 5, 6 and 8, delete ", items, or

9   goods" and substitute "or items".

10   *b0467/1.240* **714.** Page 1151, line 12: delete ", specified digital goods, or

11   additional digital".

12   *b0467/1.241* **715.** Page 1151, line 20: delete ", specified digital goods,".

13   *b0467/1.242* **716.** Page 1151, line 21: delete "or additional digital goods".

14   *b0467/1.243* **717.** Page 1152, line 7: delete "property," and substitute

15   "property or".

16   *b0467/1.244* **718.** Page 1152, line 8: delete ", specified digital goods, or

17   additional digital".

18   *b0467/1.245* **719.** Page 1152, line 9: delete "goods".

19   *b0467/1.246* **720.** Page 1153, line 10: delete "property," and substitute

20   "property or".

21   *b0467/1.247* **721.** Page 1153, line 11: delete ", specified digital goods, or

22   additional".