

1 4. Whether the seller or the buyer receives a benefit the seller or buyer
2 bargained for.

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

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

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

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

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

11 *b0467/1.61* **517.** Page 1080, line 13: delete “digital goods, additional digital
12 goods,”.

(E)

13 ✗ *b0467/1.62* **518.** Page 1081, line 3: delete lines 3 to 7.

(F)

14 ✓ *b0467/1.63* **519.** Page 1081, line 12: on lines 12 and 25, delete “specified
15 digital goods, additional digital”.

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16 ✗ *b0467/1.64* **520.** Page 1081, line 13: delete “goods,”.

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17 ✗ *b0467/1.65* **521.** Page 1081, line 14: delete “specified digital goods,”.

18 ✗ *b0467/1.66* **522.** Page 1081, line 15: delete “additional digital goods,”.

19 ✗ *b0467/1.68* **523.** Page 1081, line 18: delete “property, items” and substitute
20 “property or items”.

21 ✗ *b0467/1.67* **524.** Page 1081, line 18: delete “, specified digital goods, or”.

22 ✗ *b0467/1.69* **525.** Page 1081, line 19: delete “additional digital goods”.

1 X***b0467/1.70* 526.** Page 1081, line 20: delete “property, items, or goods” and
2 substitute “property or items”.

3 X***b0467/1.71* 527.** Page 1082, line 1: delete “goods”.

4 X***b0467/1.72* 528.** Page 1082, line 5: on lines 5, 12 and 17, delete “, items” and
5 substitute “or items”.

6 X***b0467/1.73* 529.** Page 1082, line 5: delete “, specified digital goods, or”.

7 X***b0467/1.74* 530.** Page 1082, line 6: delete “additional digital goods”.

8 X***b0467/1.75* 531.** Page 1082, line 12: delete “, specified digital”.

9 X***b0467/1.76* 532.** Page 1082, line 13: delete “goods, or additional digital
10 goods”.

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

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

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

15 ***b1213/1.5* “SECTION 2253d.** 77.51 (14) (m) of the statutes is created to read:

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

20 ***b1213/1.5* SECTION 2253e.** 77.51 (14) (n) of the statutes is created to read:

21 77.51 (14) (n) All activities described in this subsection regardless of all of the
22 following:

23 1. Whether the transaction is mercantile in nature.

- 1 2. Whether the seller sells smaller quantities from inventory.
- 2 3. Whether the seller makes or intends to make a profit on the sale.
- 3 4. Whether the seller or the buyer receives a benefit the seller or buyer
- 4 bargained for.
- 5 5. The percentage of the seller's total sales that the sale represents.
- 6 6. Any activities other than those described in sub. (13) (a) to (o) in which the
- 7 seller is engaged.”.
- 8 X *b0467/1.79* **536.** Page 1083, line 2: on lines 2, 6, 10, 14, 18 and 22, delete
- 9 “, items” and substitute “or items”.
- 10 X *b0467/1.80* **537.** Page 1083, line 3: on lines 3, 7, 11, 15, 19 and 23, delete
- 11 “, specified digital goods, or additional digital goods”.
- 12 X *b0467/1.81* **538.** Page 1084, line 1: on lines 1, 5, 9, 14 and 19, delete “, items”
- 13 and substitute “or items”.
- 14 X *b0467/1.82* **539.** Page 1084, line 2: on lines 2, 6, 10 and 15, delete “, specified digital goods, or additional digital goods”.
- 15 specified digital goods, or additional digital goods”.
- 16 X *b0467/1.83* **540.** Page 1084, line 20: delete “, specified digital goods, or
- 17 additional digital”.
- 18 X *b0467/1.84* **541.** Page 1084, line 21: delete “goods”.
- 19 X *b0467/1.85* **542.** Page 1084, line 22: delete “property,” and substitute
- 20 “property or”.
- 21 X *b0467/1.86* **543.** Page 1084, line 23: delete “, or goods”.
- 22 X *b0467/1.87* **544.** Page 1085, line 1: delete “, items, or goods” and substitute
- 23 “or items”.

- 1 X***b0467/1.88* 545.** Page 1085, line 8: on lines 8, 11 and 22, delete “property,”
2 and substitute “property or”.
- 3 X***b0467/1.89* 546.** Page 1085, line 8: delete “(c),” and substitute “(c)”.
- 4 X***b0467/1.90* 547.** Page 1085, line 9: delete “specified digital goods, or
5 additional digital goods”.
- 6 X***b0467/1.91* 548.** Page 1085, line 12: delete “, specified digital goods, or
7 additional”.
- 8 X***b0467/1.92* 549.** Page 1085, line 13: delete “digital goods”.
- 9 X***b0467/1.93* 550.** Page 1085, line 23: delete “, specified digital goods, or
10 additional digital goods”.
- 11 X***b0467/1.94* 551.** Page 1085, line 24: on lines 24 and 25, delete “, items, or
12 goods” and substitute “or items”.
- 13 X***b0467/1.95* 552.** Page 1086, line 3: on lines 3 and 14, delete “, specified
14 digital goods, additional digital goods”.
- 15 X***b0467/1.96* 553.** Page 1086, line 4: on lines 4, 7 and 17, delete “property,”
16 and substitute “property or”.
- 17 X***b0467/1.97* 554.** Page 1086, line 5: on lines 5, 8 and 18, delete “, specified
18 digital goods, or additional digital goods”.
- 19 X***b0467/1.98* 555.** Page 1087, line 1: delete “property,” and substitute
20 “property or”.
- 21 X***b0467/1.99* 556.** Page 1087, line 1: delete “, specified”.
- 22 X***b0467/1.100* 557.** Page 1087, line 2: delete “digital goods, or additional
23 digital goods”.

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

3 X ***b0467/1.102* 559.** Page 1087, line 19: delete “specified digital goods,
4 additional digital goods,”.

5 X ***b0467/1.103* 560.** Page 1088, line 1: delete “property,” and substitute
6 “property or”.

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

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

11 ***b1213/1.6* SECTION 2269e.** 77.51 (17) (intro.) of the statutes, as affected by
12 2007 Wisconsin Act (this act), is amended to read:

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

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

20 77.51 (17) (intro.) “Seller” includes every person selling, leasing, or renting
21 tangible personal property or selling, performing, or furnishing services of a kind the
22 gross receipts from the sale, lease, rental, performance, or furnishing of which are
23 required to be included in the measure of the sales tax, regardless of all of the
24 following:

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

3 77.51 (17) (a) Whether the transaction is mercantile in nature.

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

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

6 (d) Whether the seller or the buyer receives a benefit the seller or buyer
7 bargained for.

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

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

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

13 X***b0467/1.109* 567.** Page 1091, line 5: delete “property,” and substitute
14 “property or”.

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

16 X***b0467/1.111* 569.** Page 1091, line 6: delete “goods, or additional digital
17 goods”.

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

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

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

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

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

1 ~~X~~*b0467/1.117* **575.** Page 1094, line 12: delete “goods, additional digital
2 goods”.

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

4 ~~X~~*b0467/1.119* **577.** Page 1094, line 15: delete “property,” and substitute
5 “property or”.

6 ~~X~~*b0467/1.120* **578.** Page 1094, line 16: delete “, specified digital goods, or
7 additional”.

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

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

12 ~~X~~*b0467/1.123* **581.** Page 1094, line 23: delete “, items, or goods” and
13 substitute “or items”.

14 ~~X~~*b0467/1.124* **582.** Page 1095, line 1: delete “, specified digital goods,
15 additional digital goods”.

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

17 ~~X~~*b0467/1.126* **584.** Page 1095, line 7: delete “goods, additional digital
18 goods,”.

19 ~~X~~*b0467/1.127* **585.** Page 1095, line 10: delete “specified digital goods,
20 additional digital goods,”.

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

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

1 ~~X~~ *b1213/1.7* **588.** Page 1097, line 4: after that line insert:

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

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

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

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

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

13 ~~X~~ *b0467/1.130* **590.** Page 1099, line 20: delete "property," and substitute
14 "property and".

15 ~~X~~ *b0467/1.131* **591.** Page 1099, line 21: delete ", specified digital goods, and
16 additional digital".

17 ~~X~~ *b0467/1.132* **592.** Page 1099, line 22: delete "goods".

18 ~~X~~ *b0467/1.133* **593.** Page 1099, line 24: delete ", items, or goods" and
19 substitute "or items".

20 ~~X~~ *b0467/1.134* **594.** Page 1100, line 8: on lines 8, 16 and 20, delete "property,"
21 and substitute "property or".

22 ~~X~~ *b0467/1.135* **595.** Page 1100, line 9: delete ", specified digital goods, or
23 additional digital".

- 1 ✓ *b0467/1.136* **596.** Page 1100, line 10: delete “goods”.
- 2 ✓ *b0467/1.137* **597.** Page 1100, line 16: delete “, specified”.
- 3 ✓ *b0467/1.138* **598.** Page 1100, line 17: delete “digital goods, and additional
- 4 digital goods”.
- 5 X *b0467/1.139* **599.** Page 1100, line 21: delete “, specified digital goods, and
- 6 additional digital goods”.
- 7 X *b0467/1.140* **600.** Page 1101, line 2: on lines 2 and 6, delete “property,” and
- 8 substitute “property or”.
- 9 X *b0467/1.141* **601.** Page 1101, line 2: delete “, specified”.
- 10 X *b0467/1.142* **602.** Page 1101, line 3: delete “digital goods, and additional
- 11 digital goods”.
- 12 X *b0467/1.143* **603.** Page 1101, line 7: delete “, specified digital goods, and
- 13 additional digital goods”.
- 14 X *b0467/1.144* **604.** Page 1101, line 14: delete “specified digital goods, and
- 15 additional digital goods,”.
- 16 X *b0467/1.145* **605.** Page 1101, line 15: delete “, items, or digital goods” and
- 17 substitute “or items”.
- 18 X *b0467/1.146* **606.** Page 1101, line 20: delete “property,” and substitute
- 19 “property or”.
- 20 X *b0467/1.147* **607.** Page 1101, line 20: delete “specified digital goods, or”.
- 21 X *b0467/1.149* **608.** Page 1101, line 21: delete “, items, or digital goods” and
- 22 substitute “or items”.

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

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

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

5 X *b0467/1.152* **612.** Page 1102, line 3: delete that line and substitute
6 "physically transferred".

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

8 X *b0467/1.154* **614.** Page 1102, line 6: delete ", specified digital goods, or
9 additional digital goods".

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

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

12 77.52 (2n) The selling, performing, or furnishing of the services described
13 under sub. (2) (a) at retail in this state is subject to the tax imposed under sub. (2)
14 unless an exemption in this subchapter applies.

15 *b1213/1.8* SECTION 2300e. 77.52 (2n) of the statutes, as created by 2007
16 Wisconsin Act ... (this act), is repealed and recreated to read:

17 77.52 (2n) The selling, licensing, performing, or furnishing of the services
18 described under sub. (2) (a) at retail in this state, as determined under s. 77.522, is
19 subject to the tax imposed under sub. (2) unless an exemption in this subchapter
20 applies."

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

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

1 X *b0467/1.157* **618.** Page 1103, line 19: delete "specified digital goods,
2 additional digital goods,".

3 X *b0467/1.158* **619.** Page 1103, line 23: delete "specified digital goods,
4 additional digital".

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

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

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

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

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

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

12 X *b0467/1.165* **626.** Page 1105, line 4: delete "specified digital goods,
13 additional digital goods,".

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

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

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

18 X *b0467/1.169* **630.** Page 1106, line 20: delete "specified digital goods,
19 additional digital goods,".

20 X *b0467/1.170* **631.** Page 1106, line 25: delete "specified digital goods,
21 additional".

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

1 X *b0467/1.172* **633.** Page 1107, line 7: delete "specified digital goods,
2 additional digital goods,".

3 X *b0467/1.173* **634.** Page 1107, line 11: delete "property," and substitute
4 "property or".

5 X *b0467/1.174* **635.** Page 1107, line 12: delete ", specified digital goods, or
6 additional digital goods".

7 X *b0467/1.175* **636.** Page 1108, line 10: delete "property," and substitute
8 "property or".

9 X *b0467/1.176* **637.** Page 1108, line 11: delete ", specified digital goods, or
10 additional digital goods".

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

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

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

15 X *b0467/1.180* **641.** Page 1108, line 24: delete the material beginning with
16 "services;" and ending with "first" on line 25 and substitute "services".

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

18 X *b0467/1.182* **643.** Page 1112, line 1: delete "property," and substitute
19 "property or".

20 X *b0467/1.183* **644.** Page 1112, line 2: delete ", specified digital goods, or
21 additional digital goods".

22 X *b0467/1.184* **645.** Page 1118, line 3: delete the material beginning with ";
23 on" and ending with "goods" on line 7.