

1 customer's taxing jurisdiction. If the review indicates that there is no error as  
2 alleged, the service provider shall explain the findings of the review in writing to the  
3 customer. If the review indicates that there is an error as alleged, the service  
4 provider shall correct the error and shall refund or credit the amount of any tax  
5 collected erroneously, along with the related interest, as a result of the error from the  
6 customer in the previous 48 months, consistent with s. 77.59 (4). A customer may  
7 take no other action against the service provider, or commence any action, to correct  
8 an alleged error in the amount of the tax assessed under this subchapter on a service  
9 that is subject to 4 USC 116 to 126, as amended by P.L. 106-252, or to correct an  
10 alleged error in the assigned place of primary use or taxing jurisdiction, unless the  
11 customer has exhausted his or her remedies under this section paragraph.

12 **SECTION 2322.** 77.524 (1) (a) of the statutes is renumbered 77.524 (1) (am).

13 **SECTION 2323.** 77.524 (1) (ag) of the statutes is created to read:

14 77.524 (1) (ag) "Agent" means a person appointed by a seller to represent the  
15 seller before the states that are signatories to the agreement, as defined in s. 77.65  
16 (2) (a).

17 **SECTION 2324.** 77.524 (1) (b) of the statutes is renumbered 77.51 (1g) and  
18 amended to read:

19 77.51 (1g) "Certified service provider" means an agent that is certified jointly  
20 by the states that are signatories to the agreement, as defined in s. 77.65 (2) (a), and  
21 that performs all of a seller's sales tax and use tax functions related to the seller's  
22 retail sales, except that a certified service provider is not responsible for a retailer's  
23 obligation to remit tax on the retailer's own purchases.

24 **SECTION 2325.** 77.525 of the statutes is amended to read:

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1           **77.525 Reduction to prevent double taxation.** Any person who is subject  
2 to the tax under s. 77.52 (2) (a) 5. ~~a.~~ on telecommunications services that terminate  
3 in this state and who has paid a similar tax on the same services to another state may  
4 reduce the amount of the tax remitted to this state by an amount equal to the similar  
5 tax properly paid to another state on those services or by the amount due this state  
6 on those services, whichever is less. That person shall refund proportionally to the  
7 persons to whom the tax under s. 77.52 (2) (a) 5. ~~a.~~ was passed on an amount equal  
8 to the amounts not remitted.

9           **SECTION 2326.** 77.53 (1) of the statutes is amended to read:

10           77.53 (1) Except as provided in sub. (1m), an excise tax is levied and imposed  
11 on the use or consumption in this state of taxable services under s. 77.52 purchased  
12 from any retailer, at the rate of 5% of the sales purchase price of those services; on  
13 the storage, use, or other consumption in this state of tangible personal property and  
14 items or property under s. 77.52 (1) (b) or (c) purchased from any retailer, at the rate  
15 of 5% of the sales purchase price of ~~that~~ the property or items; and on the storage,  
16 use or other consumption of tangible personal property, or items or property under  
17 s. 77.52 (1) (b) or (c), manufactured, processed or otherwise altered, in or outside this  
18 state, by the person who stores, uses or consumes it, from material purchased from  
19 any retailer, at the rate of 5% of the sales purchase price of that material.

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

21           77.53 (1b) The storage, use, or other consumption in this state of tangible  
22 personal property, and the use or other consumption in this state of a taxable service,  
23 purchased from any retailer is subject to the tax imposed in this section unless an  
24 exemption in this subchapter applies.

1           **SECTION 2326e.** 77.53 (1b) of the statutes, as created by 2007 Wisconsin Act ....  
2 (this act), is repealed and recreated to read:

3           **77.53 (1b)** The storage, use, or other consumption in this state of tangible  
4 personal property or items or property under s. 77.52 (1) (b) or (c) and the use or other  
5 consumption in this state of a taxable service, purchased from any retailer is subject  
6 to the tax imposed in this section unless an exemption in this subchapter applies.

7           **SECTION 2327.** 77.53 (2) of the statutes is amended to read:

8           **77.53 (2)** Every person storing, using, or otherwise consuming in this state  
9 tangible personal property, items or property under s. 77.52 (1) (b) or (c), or taxable  
10 services purchased from a retailer is liable for the tax imposed by this section. The  
11 person's liability is not extinguished until the tax has been paid to this state, but a  
12 receipt with the tax separately stated from a retailer engaged in business in this  
13 state or from a retailer who is authorized by the department, under such rules as it  
14 prescribes, to collect the tax and who is regarded as a retailer engaged in business  
15 in this state for purposes of the tax imposed by this section given to the purchaser  
16 under sub. (3) relieves the purchaser from further liability for the tax to which the  
17 receipt refers. ✓

18           **SECTION 2328.** 77.53 (3) of the statutes is amended to read:

19           **77.53 (3)** Every retailer engaged in business in this state and making sales of  
20 tangible personal property, items or property under s. 77.52 (1) (b) or (c), specified  
21 or taxable services ~~for delivery into this state or with knowledge directly or indirectly~~  
22 ~~that the property or service is intended for storage, use or other consumption in that~~  
23 are sourced to this state under s. 77.522, shall, at the time of making the sales ~~or, if~~  
24 ~~the storage, use or other consumption of the tangible personal property or taxable~~  
25 ~~service is not then taxable under this section, at the time the storage, use or other~~

1 ~~consumption becomes taxable~~, collect the tax from the purchaser and give to the  
2 purchaser a receipt in the manner and form prescribed by the department.

3 **SECTION 2329.** 77.53 (4) of the statutes is repealed.

4 **SECTION 2330.** 77.53 (9) of the statutes is amended to read:

5 77.53 (9) Every retailer selling tangible personal property, items or property  
6 under s. 77.52 (1) (b) or (c), or taxable services for storage, use or other consumption  
7 in this state shall register with the department and obtain a certificate under s. 73.03  
8 (50) and give the name and address of all agents operating in this state, the location  
9 of all distribution or sales houses or offices or other places of business in this state,  
10 the standard industrial code classification of each place of business in this state and  
11 the other information that the department requires. Any person who may register  
12 under this subsection may designate an agent, as defined in s. 77.524 (1) (ag), to  
13 register with the department under this subsection, in the manner prescribed by the  
14 department.

15 **SECTION 2331.** 77.53 (9m) of the statutes is renumbered 77.53 (9m) (a) and  
16 amended to read:

17 77.53 (9m) (a) Any person who is not otherwise required to collect any tax  
18 imposed by this subchapter and who makes sales to persons within this state of  
19 tangible personal property, items or property under s. 77.52 (1) (b) or (c), or taxable  
20 services the use of which is subject to tax under this subchapter may register with  
21 the department under the terms and conditions that the department imposes and  
22 shall obtain a valid certificate under s. 73.03 (50) and thereby be authorized and  
23 required to collect, report, and remit to the department the use tax imposed by this  
24 subchapter.

25 **SECTION 2332.** 77.53 (9m) (b) of the statutes is created to read:

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space*

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

4           **SECTION 2333.** 77.53 (9m) (c) of the statutes is created to read:

5           77.53 (9m) (c) The registration under par. (a) by a person who is not otherwise  
6 required to collect any tax imposed by this subchapter shall not be used as a factor  
7 in determining whether the seller has nexus with this state for any tax at any time.

8           **SECTION 2334.** 77.53 (10) of the statutes is amended to read:

9           77.53 (10) For the purpose of the proper administration of this section and to  
10 prevent evasion of the use tax and the duty to collect the use tax, it is presumed that  
11 tangible personal property, items or property under s. 77.52 (1) (b) or (c), or taxable  
12 services sold by any person for delivery in this state is sold for storage, use, or other  
13 consumption in this state until the contrary is established. The burden of proving  
14 the contrary is upon the person who makes the sale unless that person takes from  
15 the purchaser ~~a~~ an electronic or paper certificate, in a manner prescribed by  
16 department, to the effect that the property, items or property under s. 77.52 (1) (b)  
17 or (c), <sup>e delete xtra scored space</sup> or taxable service is purchased for resale, or otherwise exempt from the tax,  
18 except that no certificate is required for sales of cattle, sheep, goats, and pigs that are  
19 sold at an animal market, as defined in s. 95.68 (1) (ag), and no certificate is required  
20 for sales of commodities, as defined in 7 USC 2, that are consigned for sale in a  
21 warehouse in or from which the commodity is deliverable on a contract for future  
22 delivery subject to the rules of a commodity market regulated by the U.S. commodity  
23 futures trading commission if upon the sale the commodity is not removed from the  
24 warehouse the sale of tangible personal property, items and property under s. 77.52  
25 (1) (b) and (c), and services that are exempt under s. 77.54 (7), (7m), (8), (10), (11), (14),

1 (15), (17), (20n), (21), (22b), (30), (31), (32), (35), (36), (37), (42), (44), (45), (46), (51),  
2 and (52), except as provided in s. 77.54 (30) (e) and (f).

3 **SECTION 2335.** 77.53 (11) of the statutes is renumbered 77.53 (11) (a) and  
4 amended to read:

5 77.53 (11) (a) The certificate referred to in under sub. (10) relieves the person  
6 selling the property, items or property under s. 77.52 (1) (b) or (c), or service from the  
7 burden of proof of the tax otherwise applicable only if taken in good faith the seller  
8 obtains a fully completed exemption certificate, or the information required to prove  
9 the exemption, from a person who is engaged as a seller of tangible personal  
10 property or taxable services and who holds the permit provided for by s. 77.52 (9) and  
11 who, at the time of purchasing the purchaser no later than 90 days after the date of  
12 the sale of the tangible personal property, items or property under s. 77.52 (1) (b) or  
13 (c), <sup>delete extra space</sup> intends to sell it in the regular course of operations or is unable  
14 to ascertain at the time of purchase whether the property or service will be sold or  
15 will be used for some other purpose, or if taken in good faith from a person claiming  
16 exemption, except as provided in par. (b). The certificate under sub. (10) shall not  
17 relieve the seller of the tax otherwise applicable if the seller fraudulently fails to  
18 collect sales tax or solicits the purchaser to claim an unlawful exemption, accepts an  
19 exemption certificate from a purchaser who claims to be an entity that is not subject  
20 to the taxes imposed under this subchapter, if the subject of the transaction sought  
21 to be covered by the exemption certificate is received by the purchaser at a location  
22 operated by the seller in this state and the exemption certificate clearly and  
23 affirmatively indicates that the claimed exemption is not available in this state. The  
24 certificate shall be signed by and bear the name and address of provide information  
25 that identifies the purchaser and shall indicate the number of the permit issued to

1 ~~the purchaser, the general character of tangible personal property or taxable service~~  
2 ~~sold by the purchaser and the basis for the claimed exemption and a paper certificate~~  
3 ~~shall be signed by the purchaser.~~ The certificate shall be substantially in the form  
4 that the department prescribes by rule.

5 **SECTION 2336.** 77.53 (11) (b) of the statutes is created to read:

6 77.53 (11) (b) If the seller has not obtained a fully completed exemption  
7 certificate or the information required to prove the exemption, as provided in par. (a),  
8 the seller may, no later than 120 days after the department requests that the seller  
9 substantiate the exemption, either provide proof of the exemption to the department  
10 by other means or obtain, in good faith, a fully completed exemption certificate from  
11 the purchaser.

12 **SECTION 2337.** 77.53 (12) of the statutes is amended to read:

13 77.53 (12) If a purchaser who gives a certificate makes any storage or use of  
14 the property, items or property under s. 77.52 (1) (b) or (c), or service other than  
15 retention, demonstration, or display while holding it for sale in the regular course  
16 of operations as a seller, the storage or use is taxable as of the time the property, items  
17 or property under s. 77.52 (1) (b) or (c), or service is first so stored or used.

18 **SECTION 2338.** 77.53 (14) of the statutes is amended to read:

19 77.53 (14) It is presumed that tangible personal property, items or property  
20 under s. 77.52 (1) (b) or (c), or taxable services shipped or brought to this state by the  
21 purchaser were purchased from or serviced by a retailer.

22 **SECTION 2339.** 77.53 (15) of the statutes is amended to read:

23 77.53 (15) It is presumed that tangible personal property, items or property  
24 under s. 77.52 (1) (b) or (c), or taxable services delivered outside this state to ~~a~~  
25 ~~purchaser known by the retailer to be a resident of this state were~~ was purchased

1 from a retailer for storage, use, or other consumption in this state and stored, used,  
2 or otherwise consumed in this state. ~~This presumption may be controverted by a~~  
3 ~~written statement, signed by the purchaser or an authorized representative, and~~  
4 ~~retained by the seller that the property or service was purchased for use at a~~  
5 ~~designated point outside this state.~~ This presumption may also be controverted by  
6 other evidence satisfactory to the department that the property, item, or service was  
7 not purchased for storage, use, or other consumption in this state.

8 **SECTION 2340.** 77.53 (16) of the statutes is amended to read:

9 77.53 (16) If the purchase, rental or lease of tangible personal property, items  
10 or property under s. 77.52 (1) (b) or (c), or service subject to the tax imposed by this  
11 section was subject to a sales tax by another state in which the purchase was made,  
12 the amount of sales tax paid the other state shall be applied as a credit against and  
13 deducted from the tax, to the extent thereof, imposed by this section, except no credit  
14 may be applied against and deducted from a sales tax paid on the purchase of direct  
15 mail, if the direct mail purchaser did not provide to the seller a direct pay permit, a  
16 direct mail form, or other information that indicates the appropriate taxing  
17 jurisdiction to which the direct mail is delivered to the ultimate recipients. In this  
18 subsection "sales tax" includes a use or excise tax imposed on the use of tangible  
19 personal property, items or property under s. 77.52 (1) (b) or (c), or taxable service  
20 by the state in which the sale occurred and "state" includes the District of Columbia  
21 ~~but does not include~~ and the commonwealth of Puerto Rico ~~or but does not include~~  
22 the several territories organized by congress.

23 **SECTION 2341.** 77.53 (17) of the statutes is amended to read:

24 77.53 (17) This section does not apply to tangible personal property or items  
25 or property under s. 77.52 (1) (b) or (c) [2341; SA-SSA1-SB40; Page: 1124, Line: ]



1 15; Could not find pattern match. goods purchased outside this state, as  
2 determined under s. 77.522, other than motor vehicles, boats, snowmobiles, mobile  
3 homes not exceeding 45 feet in length, trailers, semitrailers, all-terrain vehicles and  
4 airplanes registered or titled or required to be registered or titled in this state, which  
5 is brought into this state by a nondomiciliary for the person's own storage, use or  
6 other consumption while temporarily within this state when such property or item  
7 is not stored, used or otherwise consumed in this state in the conduct of a trade,  
8 occupation, business or profession or in the performance of personal services for  
9 wages or fees.

10 **SECTION 2342.** 77.53 (17m) of the statutes is amended to read:

11 77.53 (17m) This section does not apply to a boat purchased in a state  
12 contiguous to this state, as determined under s. 77.522, by a person domiciled in that  
13 state if the boat is berthed in this state's boundary waters adjacent to the state of the  
14 domicile of the purchaser and if the transaction was an exempt occasional sale under  
15 the laws of the state in which the purchase was made.

16 **SECTION 2343.** 77.53 (17r) (a) of the statutes is amended to read:

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

18 **SECTION 2344.** 77.53 (18) of the statutes is amended to read:

19 77.53 (18) This section does not apply to the storage, use or other consumption  
20 in this state of household goods or items or property under s. 77.52 (1) (b) or (c) for  
21 personal use or to aircraft, motor vehicles, boats, snowmobiles, mobile homes,  
22 trailers, semitrailers and all-terrain vehicles, for personal use, purchased by a  
23 nondomiciliary of this state outside this state, as determined under s. 77.522, 90 days  
24 or more before bringing the goods, items, or property into this state in connection  
25 with a change of domicile to this state.

1           **SECTION 2345.** 77.54 (1) of the statutes is amended to read:

2           77.54 (1) The ~~gross receipts~~ sales price from the sale of and the storage, use or  
3 other consumption in this state of tangible personal property, items and property  
4 under s. 77.52 (1) (b) and (c) and services the ~~gross receipts~~ sales price from the sale  
5 of which, or the storage, use or other consumption of which, this state is prohibited  
6 from taxing under the constitution or laws of the United States or under the  
7 constitution of this state.

8           **SECTION 2346.** 77.54 (2) of the statutes is amended to read:

9           77.54 (2) The ~~gross receipts~~ sales price from sales of and the storage, use or  
10 other consumption of tangible personal property becoming an ingredient or  
11 component part of an article of tangible personal property or which is consumed or  
12 destroyed or loses its identity in the manufacture of tangible personal property in  
13 any form destined for sale, except as provided in sub. (30) (a) 6.

14           **SECTION 2347.** 77.54 (2m) of the statutes is amended to read:

15           77.54 (2m) The ~~gross receipts~~ sales price from the sales of and the storage, use  
16 or other consumption of tangible personal property or services that become an  
17 ingredient or component of shoppers guides, newspapers or periodicals or that are  
18 consumed or lose their identity in the manufacture of shoppers guides, newspapers  
19 or periodicals, whether or not the shoppers guides, newspapers or periodicals are  
20 transferred without charge to the recipient. In this subsection, “shoppers guides”,  
21 “newspapers” and “periodicals” have the meanings under sub. (15). The exemption  
22 under this subdivision does not apply to advertising supplements that are not  
23 newspapers.

24           **SECTION 2348.** 77.54 (3) (a) of the statutes, as affected by 2005 Wisconsin Act  
25 366, is amended to read:

1           77.54 (3) (a) The ~~gross receipts~~ sales price from the sales of and the storage, use,  
2 or other consumption of tractors and machines, including accessories, attachments,  
3 and parts, lubricants, nonpowered equipment, and other tangible personal property  
4 that are used exclusively and directly, or are consumed or lose their identities, in the  
5 business of farming, including dairy farming, agriculture, horticulture, floriculture,  
6 silviculture, and custom farming services, but excluding automobiles, trucks, and  
7 other motor vehicles for highway use; excluding personal property that is attached  
8 to, fastened to, connected to, or built into real property or that becomes an addition  
9 to, component of, or capital improvement of real property; and excluding tangible  
10 personal property used or consumed in the erection of buildings or in the alteration,  
11 repair or improvement of real property, regardless of any contribution that that  
12 personal property makes to the production process in that building or real property  
13 and regardless of the extent to which that personal property functions as a machine,  
14 except as provided in par. (c).

15           **SECTION 2349.** 77.54 (3m) (intro.) of the statutes, as affected by 2005 Wisconsin  
16 Act 366, is amended to read:

17           77.54 (3m) (intro.) The ~~gross receipts~~ sales price from the sale of and the  
18 storage, use or other consumption of the following items if they are used exclusively  
19 by the purchaser or user in the business of farming; including dairy farming,  
20 agriculture, horticulture, floriculture, silviculture, and custom farming services:

21           **SECTION 2350.** 77.54 (4) of the statutes is amended to read:

22           77.54 (4) ~~Gross receipts~~ The sales price from the sale of tangible personal  
23 property and items and property under s. 77.52 (1) (b) and (c), and the storage, use  
24 or other consumption in this state of tangible personal property and items and  
25 property under s. 77.52 (1) (b) and (c) which is the subject of any such sale, by any

1 elementary school or secondary school, exempted as such from payment of income or  
2 franchise tax under ch. 71, whether public or private.

3 **SECTION 2351.** 77.54 (5) (intro.) of the statutes is amended to read:

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

6 **SECTION 2352.** 77.54 (6) (intro.) of the statutes is amended to read:

7 77.54 (6) (intro.) The ~~gross receipts~~ sales price from the sale of and the storage,  
8 use or other consumption of:

9 **SECTION 2353.** 77.54 (7m) of the statutes is amended to read:

10 77.54 (7m) Occasional sales of tangible personal property, items or property  
11 under s. 77.52 (1) (b) or (c) or services, including admissions or tickets to an event;  
12 by a neighborhood association, church, civic group, garden club, social club or similar  
13 nonprofit organization; not involving entertainment for which payment in the  
14 aggregate exceeds \$500 for performing or as reimbursement of expenses unless  
15 access to the event may be obtained without payment of a direct or indirect admission  
16 fee; conducted by the organization if the organization is not engaged in a trade or  
17 business and is not required to have a seller's permit. For purposes of this  
18 subsection, an organization is engaged in a trade or business and is required to have  
19 a seller's permit if its sales of tangible personal property, items and property under  
20 s. 77.52 (1) (b) and (c), and services, not including sales of tickets to events, and its  
21 events occur on more than 20 days during the year, unless its receipts do not exceed  
22 \$25,000 during the year. The exemption under this subsection does not apply to ~~gross~~  
23 ~~receipts~~ the sales price from the sale of bingo supplies to players or to the sale, rental  
24 or use of regular bingo cards, extra regular cards and special bingo cards.

25 **SECTION 2354.** 77.54 (8) of the statutes is amended to read:

1           77.54 (8) Charges for ~~interest, financing or insurance~~, not including contracts  
2 under s. 77.52 (2) (a) 13m., where such charges are separately set forth upon the  
3 invoice given by the seller to the purchaser.

4           **SECTION 2355.** 77.54 (9) of the statutes is amended to read:

5           77.54 (9) The ~~gross receipts~~ sales price from sales of tickets or admissions to  
6 public and private elementary and secondary school activities, where the entire net  
7 proceeds therefrom are expended for educational, religious or charitable purposes.

8           **SECTION 2356.** 77.54 (9a) (intro.) of the statutes is amended to read:

9           77.54 (9a) (intro.) The ~~gross receipts~~ sales price from sales to, and the storage  
10 by, use by or other consumption of tangible personal property, items and property  
11 under s. 77.52 (1) (b) and (c), and taxable services by:

12           **SECTION 2357d.** 77.54 (9a) (i) of the statutes is created to read:

13           77.54 (9a) (i) A cemetery company or corporation described under section 501  
14 (c) (13) of the Internal Revenue Code, if the tangible personal property or taxable  
15 services are used exclusively by the cemetery company or corporation for the  
16 purposes of the company or corporation. ✓

17           **SECTION 2358.** 77.54 (10) of the statutes is amended to read:

18           77.54 (10) The ~~gross receipts~~ sales price from the sale of all admission fees,  
19 admission stickers or camping fees under s. 27.01 (7) to (11) and all admission fees  
20 to any museum operated by a nonprofit corporation under a lease agreement with  
21 the state historical society.

22           **SECTION 2359.** 77.54 (11) of the statutes is amended to read:

23           77.54 (11) The ~~gross receipts~~ sales price from the sales of and the storage, use  
24 or other consumption in this state of motor vehicle fuel, general aviation fuel or  
25 alternate fuel, subject to taxation under ch. 78, unless the motor vehicle fuel or

1 alternate fuel tax is refunded under s. 78.75 because the buyer does not use the fuel  
2 in operating a motor vehicle upon the public highways.

3 **SECTION 2360.** 77.54 (12) of the statutes is amended to read:

4 77.54 (12) The ~~gross receipts~~ sales price from the sales of and the storage, use  
5 or other consumption in this state of rail freight or passenger cars, locomotives or  
6 other rolling stock used in railroad operations, or accessories, attachments, parts,  
7 lubricants or fuel therefor.

8 **SECTION 2361.** 77.54 (13) of the statutes is amended to read:

9 77.54 (13) The ~~gross receipts~~ sales price from the sales of and the storage, use  
10 or other consumption in this state of commercial vessels and barges of 50-ton burden  
11 or over primarily engaged in interstate or foreign commerce or commercial fishing,  
12 and the accessories, attachments, parts and fuel therefor.

13 **SECTION 2362.** 77.54 (14) (intro.) of the statutes is amended to read:

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

17 **SECTION 2363.** 77.54 (14) (a) of the statutes is amended to read:

18 77.54 (14) (a) Prescribed for the treatment of a human being by a person  
19 authorized to prescribe the ~~medieines~~ drugs, and dispensed on prescription filled by  
20 a registered pharmacist in accordance with law.

21 **SECTION 2364.** 77.54 (14) (b) of the statutes is amended to read:

22 77.54 (14) (b) Furnished by a licensed physician, surgeon, podiatrist, or dentist  
23 to a patient who is a human being for treatment of the patient.

24 **SECTION 2365.** 77.54 (14) (f) (intro.) of the statutes is amended to read:

1           77.54 (14) (f) (intro.) Furnished without charge to any of the following if the  
2 medicine drug may not be dispensed without a prescription:

3           **SECTION 2366.** 77.54 (14g) of the statutes is repealed.

4           **SECTION 2367.** 77.54 (14s) of the statutes is repealed.

5           **SECTION 2368.** 77.54 (15) of the statutes is amended to read:

6           77.54 (15) The ~~gross receipts~~ sales price from the sale of and the storage, use  
7 or other consumption of all newspapers, of periodicals sold by subscription and  
8 regularly issued at average intervals not exceeding 3 months, or issued at average  
9 intervals not exceeding 6 months by an educational association or corporation sales  
10 to which are exempt under sub. (9a) (f), of controlled circulation publications sold to  
11 commercial publishers for distribution without charge or mainly without charge or  
12 regularly distributed by or on behalf of publishers without charge or mainly without  
13 charge to the recipient and of shoppers guides which distribute no less than 48 issues  
14 in a 12-month period. In this subsection, "shoppers guide" means a community  
15 publication delivered, or attempted to be delivered, to most of the households in its  
16 coverage area without a required subscription fee, which advertises a broad range  
17 of products and services offered by several types of businesses and individuals. In  
18 this subsection, "controlled circulation publication" means a publication that has at  
19 least 24 pages, is issued at regular intervals not exceeding 3 months, that devotes  
20 not more than 75% of its pages to advertising and that is not conducted as an  
21 auxiliary to, and essentially for the advancement of, the main business or calling of  
22 the person that owns and controls it.

23           **SECTION 2369.** 77.54 (16) of the statutes is amended to read:

24           77.54 (16) The ~~gross receipts~~ sales price from the sale of and the storage, use  
25 or other consumption of fire trucks and fire fighting equipment, including

1 accessories, attachments, parts and supplies therefor, sold to volunteer fire  
2 departments.

3 **SECTION 2370.** 77.54 (17) of the statutes is amended to read:

4 77.54 (17) The ~~gross receipts~~ sales price from the sales of and the storage, use  
5 or other consumption of water, that is not food and food ingredient, when delivered  
6 through mains.

7 **SECTION 2371.** 77.54 (18) of the statutes is amended to read:

8 77.54 (18) When the sale, lease or rental of a service or property, including  
9 items and property under s. 77.52 (1) (b) and (c), that was previously exempt or not  
10 taxable under this subchapter becomes taxable, and the service or property is  
11 furnished under a written contract by which the seller is unconditionally obligated  
12 to provide the service or property for the amount fixed under the contract, the seller  
13 is exempt from sales or use tax on the ~~gross receipts~~ sales price for services or  
14 property provided until the contract is terminated, extended, renewed or modified.  
15 However, from the time the service or property becomes taxable until the contract  
16 is terminated, extended, renewed or modified the user is subject to use tax, measured  
17 by the sales purchase price, on the service or property purchased under the contract.

18 **SECTION 2372.** 77.54 (20) of the statutes is repealed.

19 **SECTION 2373.** 77.54 (20m) of the statutes is repealed.

20 **SECTION 2374.** 77.54 (20n) of the statutes is created to read:

21 77.54 (20n) (a) The sales price from the sale of and the storage, use, or other  
22 consumption of food and food ingredients, except candy, soft drinks, dietary  
23 supplements, and prepared food.

24 (b) The sales price from the sale of and the storage, use, or other consumption  
25 of food and food ingredients, except soft drinks, sold by hospitals, sanatoriums,



1 nursing homes, retirement homes, community-based residential facilities, as  
2 defined in s. 50.01 (1g), or day care centers registered under ch. 48, including  
3 prepared food that is sold to the elderly or handicapped by persons providing mobile  
4 meals on wheels. In this paragraph, "retirement home" means a nonprofit  
5 residential facility where 3 or more unrelated adults or their spouses have their  
6 principal residence and where support services, including meals from a common  
7 kitchen, are available to residents.

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

12 1. An undergraduate student, a graduate student, or a student enrolled in a  
13 professional school if the student is enrolled for credit at the public or private  
14 institution of higher education and if the food and food ingredients are consumed by  
15 the student.

16 2. A national football league team.

17 **SECTION 2376.** 77.54 (20r) of the statutes is created to read:

18 77.54 (20r) The sales price from the sales of and the storage, use, or other  
19 consumption of candy, soft drinks, dietary supplements, and prepared foods, and  
20 disposable products that are transferred with such items, furnished for no  
21 consideration by a restaurant to the restaurant's employee during the employee's  
22 work hours.

23 **SECTION 2377.** 77.54 (21) of the statutes is amended to read:

24 77.54 (21) The ~~gross receipts~~ sales price from the sales of and the storage, use  
25 or other consumption of caskets and burial vaults for human remains.

1           **SECTION 2378.** 77.54 (22) of the statutes is repealed.

2           **SECTION 2379.** 77.54 (22b) of the statutes is created to read:

3           77.54 (**22b**) The sales price from the sale of and the storage, use, or other  
4 consumption of durable medical equipment that is for use in a person's home,  
5 mobility-enhancing equipment, and prosthetic devices, and accessories for such  
6 equipment or devices, if the equipment or devices are used for a human being.

7           **SECTION 2381.** 77.54 (23m) of the statutes is amended to read:

8           77.54 (**23m**) The gross receipts from the sale, lease or rental of or the storage,  
9 use or other consumption of motion picture film or tape, and motion pictures or radio  
10 or television programs for listening, viewing, or broadcast, and advertising materials  
11 related thereto, sold, leased or rented to a motion picture theater or radio or  
12 television station.

13           **SECTION 2382.** 77.54 (23m) of the statutes, as affected by 2007 Wisconsin Act  
14 .... (this act), is amended to read:

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

20           **SECTION 2383.** 77.54 (25) of the statutes is amended to read:

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

1           **SECTION 2384.** 77.54 (25) of the statutes, as affected by 2007 Wisconsin Act ...  
2 (this act), is amended to read:

3           **77.54 (25)** The sales price from the sale of and the storage of printed material  
4 which is designed to advertise and promote the sale of merchandise, or to advertise  
5 the services of individual business firms, which printed material is purchased and  
6 stored for the purpose of subsequently transporting it outside the state by the  
7 purchaser for use thereafter solely outside the state. This subsection does not apply  
8 to catalogs and the envelopes in which the catalogs are mailed.

9           **SECTION 2385.** 77.54 (25m) of the statutes is created to read:

10           **77.54 (25m)** The sales price from the sale of and the storage, use, or other  
11 consumption of catalogs, and the envelopes in which the catalogs are mailed, that are  
12 designed to advertise and promote the sale of merchandise or to advertise the  
13 services of individual business firms.

14           **SECTION 2386.** 77.54 (26) of the statutes, as affected by 2007 Wisconsin Act 19,  
15 is amended to read:

16           **77.54 (26)** The ~~gross receipts~~ sales price from the sales of and the storage, use,  
17 or other consumption of tangible personal property and property under s. 77.52 (1)  
18 (b) and (c) which becomes a component part of an industrial waste treatment facility  
19 that is exempt under s. 70.11 (21) or that would be exempt under s. 70.11 (21) if the  
20 property were taxable under ch. 70, or tangible personal property and property  
21 under s. 77.52 (1) (b) and (c) which becomes a component part of a waste treatment  
22 facility of this state or any agency thereof, or any political subdivision of the state or  
23 agency thereof as provided in s. 40.02 (28). The exemption includes replacement  
24 parts therefor, and also applies to chemicals and supplies used or consumed in  
25 operating a waste treatment facility and to purchases of tangible personal property

1 and property under s. 77.52 (1) (b) and (c) made by construction contractors who  
2 transfer such property to their customers in fulfillment of a real property  
3 construction activity. This exemption does not apply to tangible personal property  
4 and property under s. 77.52 (1) (b) and (c) installed in fulfillment of a written  
5 construction contract entered into, or a formal written bid made, prior to July 31,  
6 1975.

7 **SECTION 2387.** 77.54 (26m) of the statutes is amended to read:

8 **77.54 (26m)** The ~~gross receipts~~ sales price from the sale of and the storage, use  
9 or other consumption of waste reduction or recycling machinery and equipment,  
10 including parts therefor, exclusively and directly used for waste reduction or  
11 recycling activities which reduce the amount of solid waste generated, reuse solid  
12 waste, recycle solid waste, compost solid waste or recover energy from solid waste.  
13 The exemption applies even though an economically useful end product results from  
14 the use of the machinery and equipment. For the purposes of this subsection, "solid  
15 waste" means garbage, refuse, sludge or other materials or articles, whether these  
16 materials or articles are discarded or purchased, including solid, semisolid, liquid or  
17 contained gaseous materials or articles resulting from industrial, commercial,  
18 mining or agricultural operations or from domestic use or from public service  
19 activities.

20 **SECTION 2388.** 77.54 (27) of the statutes is amended to read:

21 **77.54 (27)** The ~~gross receipts~~ sales price from the sale of semen used for  
22 artificial insemination of livestock.

23 **SECTION 2389.** 77.54 (28) of the statutes is amended to read:

24 **77.54 (28)** The ~~gross receipts~~ sales price from the sale of and the storage, use  
25 or other consumption to or by the ultimate consumer of ~~apparatus or equipment~~ for

1 ~~the injection of insulin or the treatment of diabetes and~~ supplies used to determine  
2 blood sugar level.

3 **SECTION 2390.** 77.54 (29) of the statutes is amended to read:

4 77.54 (29) The ~~gross receipts~~ sales price from the sales of and the storage, use  
5 or other consumption of equipment used in the production of maple syrup.

6 **SECTION 2391.** 77.54 (30) (a) (intro.) of the statutes is amended to read:

7 77.54 (30) (a) (intro.) The ~~gross receipts~~ sales price from the sale of:

8 ✓ **SECTION 2391d.** 77.54 (30) (a) 1m. of the statutes is created to read:

9 ✓ 77.54 (30) (a) 1m. Biomass, as defined in s. 196.378 (1) (ar), that is used for fuel  
10 sold for residential use.

11 **SECTION 2392.** 77.54 (30) (c) of the statutes is amended to read:

12 77.54 (30) (c) If fuel or electricity is sold partly for a use exempt under this  
13 subsection and partly for a use which is not exempt under this subsection, no tax  
14 shall be collected on that percentage of the ~~gross receipts~~ sales price equal to the  
15 percentage of the fuel or electricity which is used for an exempt use, as specified in  
16 an exemption certificate provided by the purchaser to the seller.

17 **SECTION 2393.** 77.54 (31) of the statutes is amended to read:

18 77.54 (31) The ~~gross receipts~~ sales price from the sale of and the storage, use  
19 or other consumption in this state, but not the lease or rental, of used mobile homes  
20 that are primary housing units under s. 340.01 (29).

21 **SECTION 2394.** 77.54 (32) of the statutes is amended to read:

22 77.54 (32) The ~~gross receipts~~ sales price from charges, including charges for a  
23 search, imposed by an authority, as defined in s. 19.32 (1), for copies of a public record  
24 that a person may examine and use under s. 16.61 (12) or for copies of a record under  
25 s. 19.35 (1).

1           **SECTION 2395.** 77.54 (33) of the statutes is amended to read:

2           77.54 (33) The ~~gross receipts~~ sales price from sales of and the storage, use or  
3 other consumption of ~~medicines~~ drugs used on farm livestock, not including  
4 workstock.

5           **SECTION 2396.** 77.54 (35) of the statutes is amended to read:

6           77.54 (35) The ~~gross receipts~~ sales price from the sales of tangible personal  
7 property, items or property under s. 77.52 (1) (b) or (c), tickets or admissions by any  
8 baseball team affiliated with the Wisconsin Department of American Legion  
9 baseball.

10          **SECTION 2397.** 77.54 (36) of the statutes is amended to read:

11          77.54 (36) The ~~gross receipts~~ sales price from the rental for a continuous period  
12 of one month or more of a mobile home, as defined in s. 66.0435 (1) (d), that is used  
13 as a residence. In this subsection, "one month" means a calendar month or 30 days,  
14 whichever is less, counting the first day of the rental and not counting the last day  
15 of the rental.

16          **SECTION 2398.** 77.54 (37) of the statutes is amended to read:

17          77.54 (37) The ~~gross receipts~~ sales price from revenues collected under s.  
18 146.70 (3) and the surcharge established by rule by the public service commission  
19 under s. 146.70 (3m) (f) for customers of wireless providers, as defined in s. 146.70  
20 (3m) (a) 6.

21          **SECTION 2399.** 77.54 (38) of the statutes is amended to read:

22          77.54 (38) The ~~gross receipts~~ sales price from the sale of and the storage, use  
23 or other consumption of snowmobile trail groomers and attachments for them that  
24 are purchased, stored, used or consumed by a snowmobile club that meets at least  
25 3 times a year, that has at least 10 members, that promotes snowmobiling and that

1 participates in the department of natural resources' snowmobile program under s.  
2 350.12 (4) (b).

3 **SECTION 2400.** 77.54 (39) of the statutes is amended to read:

4 77.54 (39) The ~~gross receipts~~ sales price from the sale of and the storage, use  
5 or other consumption of off-highway, heavy mechanical equipment such as feller  
6 bunchers, slashers, delimiters, chippers, hydraulic loaders, loaders,  
7 skidder-forwarders, skidders, timber wagons and tractors used exclusively and  
8 directly in the harvesting or processing of raw timber products in the field by a person  
9 in the logging business. In this subsection, "heavy mechanical equipment" does not  
10 include hand tools such as axes, chains, chain saws and wedges.

11 **SECTION 2401.** 77.54 (40) of the statutes is repealed.

12 **SECTION 2402.** 77.54 (41) of the statutes is amended to read:

13 77.54 (41) The ~~gross receipts~~ sales price from the sale of building materials,  
14 supplies and equipment to; and the storage, use or other consumption of those kinds  
15 of property by; owners, contractors, subcontractors or builders if that property is  
16 acquired solely for or used solely in, the construction, renovation or development of  
17 property that would be exempt under s. 70.11 (36).

18 **SECTION 2403.** 77.54 (42) of the statutes is amended to read:

19 77.54 (42) The ~~gross receipts~~ sales price from the sale of and the storage, use  
20 or other consumption of animal identification tags provided under s. 93.06 (1h) and  
21 standard samples provided under s. 93.06 (1s).

22 **SECTION 2404.** 77.54 (43) of the statutes is amended to read:

23 77.54 (43) The ~~gross receipts~~ sales price from the sale of and the storage, use  
24 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 2405.** 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 2406.** 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 2407.** 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 2408.** 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 2409.** 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 2410.** 77.54 (47) (b) 1. of the statutes is 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 *delete extra space*

10 **SECTION 2410d.** 77.54 (47) (b) 2. of the statutes is amended to read:

11 77.54 (47) (b) 2. The shooting facility is a nonprofit organization that charges  
12 for shooting at the facility, but is not required to pay the tax imposed under s. 77.52  
13 on its gross receipts from such charges because the charges are for occasional sales,  
14 as provided under sub. (7m), or because the charges satisfy the exemption under s.  
15 77.52 (2) (a) 2. b.

16 **SECTION 2410e.** 77.54 (47) (b) 2. of the statutes, as affected by 2007 Wisconsin  
17 Act .... (this act), is amended to read:

18 77.54 (47) (b) 2. The shooting facility is a nonprofit organization that charges  
19 for shooting at the facility, but is not required to pay the tax imposed under s. 77.52  
20 on its ~~gross receipts~~ the sales price from such charges because the charges are for  
21 occasional sales, as provided under sub. (7m), or because the charges satisfy the  
22 exemption under s. 77.52 (2) (a) 2. b.

23 **SECTION 2411.** 77.54 (48) (a) of the statutes is renumbered 77.585 (9) (a) and  
24 amended to read:

1           77.585 (9) (a) Subject to 2005 Wisconsin Act 479, section 17, ~~the gross receipts~~  
2 ~~from the sale of and the storage, use, or other consumption~~ a purchaser may claim  
3 as a deduction that portion of its purchase price of Internet equipment used in the  
4 broadband market for which the tax was imposed under this subchapter, if the  
5 purchaser certifies to the department of commerce, in the manner prescribed by the  
6 department of commerce, that the purchaser will, within 24 months after July 1,  
7 2007, make an investment that is reasonably calculated to increase broadband  
8 Internet availability in this state. The purchaser shall claim the deduction in the  
9 same reporting period as the purchaser paid the tax imposed under this subchapter.

10           **SECTION 2412.** 77.54 (48) (b) of the statutes is renumbered 77.585 (9) (b).

11           **SECTION 2413.** 77.54 (49) of the statutes is amended to read:

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

1 ✓ **SECTION 2415.** 77.54 (51) of the statutes is created to read:

2 77.54 (51) The sales price from the sales of and the storage, use, or other  
3 consumption of products sold in a transaction that would be a bundled transaction,  
4 except that it contains taxable and nontaxable products as described in s. 77.51 (1f)  
5 (d), and except that the first person combining the products shall pay the tax imposed  
6 under this subchapter on the person's purchase price of the taxable items.

7 ✓ **SECTION 2416.** 77.54 (52) of the statutes is created to read:

8 77.54 (52) The sales price from the sales of and the storage, use, or other  
9 consumption of products sold in a transaction that would be a bundled transaction,  
10 except that the transaction meets the conditions described in s. 77.51 (1f) (e).

11 ✓ **SECTION 2418m.** 77.54 (54) of the statutes is created to read:

12 77.54 (54) The gross receipts from the sale of and the storage, use, or other  
13 consumption of tangible personal property and taxable services that are sold by a  
14 home exchange service that receives moneys from the appropriation account under  
15 s. 20.485 (1) (g) and is operated by the department of veterans affairs.

16 **SECTION 2419.** 77.54 (54) of the statutes, as created by 2007 Wisconsin Act ....  
17 (this act), is repealed and recreated to read:

18 77.54 (54) The sales price from the sale of and the storage, use, or other  
19 consumption of tangible personal property and taxable services that are sold by a  
20 home exchange service that receives moneys from the appropriation account under  
21 s. 20.485 (1) (g) and is operated by the department of veterans affairs.

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

23 77.54 (56) (a) The gross receipts from the sale of and the storage, use, or other  
24 consumption of a product whose power source is wind energy, direct radiant energy  
25 received from the sun, or gas generated from anaerobic digestion of animal manure

1 and other agricultural waste, if the product produces at least 200 watts of alternating  
2 current or 600 British thermal units per day, except that the exemption under this  
3 subsection does not apply to an uninterruptible power source that is designed  
4 primarily for computers.

5 (b) Except for the sale of electricity or energy that is exempt from taxation  
6 under sub. (30), the gross receipts from the sale of and the storage, use, or other  
7 consumption of electricity or energy produced by a product described under par. (a). ✓

8 **SECTION 2419cm.** 77.54 (56) of the statutes, as affected by 2007 Wisconsin Act  
9 .... (this act), is repealed and recreated to read:

10 77.54 (56) (a) The sales price from the sale of and the storage, use, or other  
11 consumption of a product whose power source is wind energy, direct radiant energy  
12 received from the sun, or gas generated from anaerobic digestion of animal manure  
13 and other agricultural waste, if the product produces at least 200 watts of alternating  
14 current or 600 British thermal units per day, except that the exemption under this  
15 subsection does not apply to an uninterruptible power source that is designed ✓  
16 primarily for computers.

17 (b) Except for the sale of electricity or energy that is exempt from taxation  
18 under sub. (30), the sales price from the sale of and the storage, use, or other  
19 consumption of electricity or energy produced by a product described under par. (a). ✓

20 ✓ **SECTION 2420.** 77.55 (1) (intro.) of the statutes is amended to read:

21 77.55 (1) (intro.) There are is exempted from the computation of the amount  
22 of the sales tax the ~~gross receipts~~ sales price from the sale of any tangible personal  
23 property, items or property under s. 77.52 (1) (b) or (c), or services to:

24 **SECTION 2421.** 77.55 (2) of the statutes is amended to read:

1           77.55 (2) There are is exempted from the computation of the amount of the sales  
2 tax the ~~gross receipts~~ sales price from sales of tangible personal property, and items  
3 and property under s. 77.52 (1) (b) and (c), to a common or contract carrier, shipped  
4 by the seller via the purchasing carrier under a bill of lading whether the freight is  
5 paid in advance, or the shipment is made freight charges collect, to a point outside  
6 this state and the property or item is actually transported to the out-of-state  
7 destination for use by the carrier in the conduct of its business as a carrier.

8           **SECTION 2422.** 77.55 (2m) of the statutes is amended to read:

9           77.55 (2m) There are is exempted from the computation of the amount of sales  
10 tax the ~~gross receipts~~ sales price from sales of railroad crossties to a common or  
11 contract carrier, shipped wholly or in part by way of the purchasing carrier under a  
12 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 if the property is transported to the  
14 out-of-state destination for use by the carrier in the conduct of its business as a  
15 carrier. Interruption of the shipment for storage, drying, processing or creosoting of  
16 the railroad crossties in this state does not invalidate the exemption under this  
17 subsection.

18           **SECTION 2423.** 77.55 (3) of the statutes is amended to read:

19           77.55 (3) There are is exempted from the computation of the amount of the sales  
20 tax the ~~gross receipts~~ sales price from sales of tangible personal property, and items  
21 and property under s. 77.52 (1) (b) and (c), purchased for use solely outside this state  
22 and delivered to a forwarding agent, export packer, or other person engaged in the  
23 business of preparing goods for export or arranging for their exportation, and  
24 actually delivered to a port outside the continental limits of the United States prior  
25 to making any use thereof.