



# State of Wisconsin

LEGISLATIVE REFERENCE BUREAU

## **RESEARCH APPENDIX -** **PLEASE DO NOT REMOVE FROM DRAFTING FILE**

Date Transfer Requested: 03/21/2008 (Per: CMH)

### **Compile Draft – Appendix E**

... Part 03 of 03 ...

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| <b>A</b> ☞ The <u>2007</u> drafting file for<br>LRB-3832 | <b>G</b> ☞ The <u>2007</u> drafting file for<br>LRB-4296 |
| <b>B</b> ☞ The <u>2007</u> drafting file for<br>LRB-4188 | <b>H</b> ☞ The <u>2007</u> drafting file for<br>LRB-4297 |
| <b>C</b> ☞ The <u>2007</u> drafting file for<br>LRB-4292 | <b>I</b> ☞ The <u>2007</u> drafting file for<br>LRB-4298 |
| <b>D</b> ☞ The <u>2007</u> drafting file for<br>LRB-4293 | <b>J</b> ☞ The <u>2007</u> drafting file for<br>LRB-4299 |
| <b>E</b> ☞ The <u>2007</u> drafting file for<br>LRB-4294 | <b>K</b> ☞ The <u>2007</u> drafting file for<br>LRB-4300 |
| <b>F</b> ☞ The <u>2007</u> drafting file for<br>LRB-4295 | <b>L</b> ☞ The <u>2007</u> drafting file for<br>LRB-4301 |

**2007 LRB-4294** has been copied/added to the drafting file for

## **2007 LRBb1275**

(SA 1 to AB 1) (Mr8)

1           **SECTION 211.** 77.54 (20m) of the statutes is repealed.

2           **SECTION 212.** 77.54 (20n) of the statutes is created to read:

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

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

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

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

23           2. A national football league team.

24           **SECTION 213.** 77.54 (20r) of the statutes is created to read:

1           77.54 (20r) The sales price from the sales of and the storage, use, or other  
2 consumption of candy, soft drinks, dietary supplements, and prepared foods, and  
3 disposable products that are transferred with such items, furnished for no  
4 consideration by a restaurant to the restaurant's employee during the employee's  
5 work hours.

6           **SECTION 214.** 77.54 (21) of the statutes is amended to read:

7           77.54 (21) The ~~gross receipts~~ sales price from the sales of and the storage, use  
8 or other consumption of caskets and burial vaults for human remains.

9           **SECTION 215.** 77.54 (22) of the statutes is repealed.

10          **SECTION 216.** 77.54 (22b) of the statutes is created to read:

11          77.54 (22b) The sales price from the sale of and the storage, use, or other  
12 consumption of durable medical equipment that is for use in a person's home,  
13 mobility-enhancing equipment, and prosthetic devices, and accessories for such  
14 equipment or devices, if the equipment or devices are used for a human being.

15          **SECTION 217.** 77.54 (23m) of the statutes, as affected by 2007 Wisconsin Act 20,  
16 is amended to read:

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

22          **SECTION 218.** 77.54 (25) of the statutes, as affected by 2007 Wisconsin Act 20,  
23 is amended to read:

24          77.54 (25) The ~~gross receipts~~ sales price from the sale of and the storage of  
25 printed material which is designed to advertise and promote the sale of merchandise,

**SECTION 218**

1 or to advertise the services of individual business firms, which printed material is  
2 purchased and stored for the purpose of subsequently transporting it outside the  
3 state by the purchaser for use thereafter solely outside the state. This subsection  
4 does not apply to catalogs and the envelopes in which the catalogs are mailed.

5 **SECTION 219.** 77.54 (25m) of the statutes, as affected by 2007 Wisconsin Act 20,  
6 is amended to read:

7 **77.54 (25m)** The ~~gross receipts~~ sales price from the sale of and the storage, use,  
8 or other consumption of catalogs, and the envelopes in which the catalogs are mailed,  
9 that are designed to advertise and promote the sale of merchandise or to advertise  
10 the services of individual business firms.

11 **SECTION 220.** 77.54 (26) of the statutes, as affected by 2007 Wisconsin Act 19,  
12 is amended to read:

13 **77.54 (26)** The ~~gross receipts~~ sales price from the sales of and the storage, use,  
14 or other consumption of tangible personal property and property under s. 77.52 (1)  
15 (b) and (c) which becomes a component part of an industrial waste treatment facility  
16 that is exempt under s. 70.11 (21) or that would be exempt under s. 70.11 (21) if the  
17 property were taxable under ch. 70, or tangible personal property and property  
18 under s. 77.52 (1) (b) and (c) which becomes a component part of a waste treatment  
19 facility of this state or any agency thereof, or any political subdivision of the state or  
20 agency thereof as provided in s. 40.02 (28). The exemption includes replacement  
21 parts therefor, and also applies to chemicals and supplies used or consumed in  
22 operating a waste treatment facility and to purchases of tangible personal property  
23 and property under s. 77.52 (1) (b) and (c) made by construction contractors who  
24 transfer such property to their customers in fulfillment of a real property  
25 construction activity. This exemption does not apply to tangible personal property

1 and property under s. 77.52 (1) (b) and (c) installed in fulfillment of a written  
2 construction contract entered into, or a formal written bid made, prior to July 31,  
3 1975.

4 **SECTION 221.** 77.54 (26m) of the statutes is amended to read:

5 **77.54 (26m)** The ~~gross receipts~~ sales price from the sale of and the storage, use  
6 or other consumption of waste reduction or recycling machinery and equipment,  
7 including parts therefor, exclusively and directly used for waste reduction or  
8 recycling activities which reduce the amount of solid waste generated, reuse solid  
9 waste, recycle solid waste, compost solid waste or recover energy from solid waste.  
10 The exemption applies even though an economically useful end product results from  
11 the use of the machinery and equipment. For the purposes of this subsection, "solid  
12 waste" means garbage, refuse, sludge or other materials or articles, whether these  
13 materials or articles are discarded or purchased, including solid, semisolid, liquid or  
14 contained gaseous materials or articles resulting from industrial, commercial,  
15 mining or agricultural operations or from domestic use or from public service  
16 activities.

17 **SECTION 222.** 77.54 (27) of the statutes is amended to read:

18 **77.54 (27)** The ~~gross receipts~~ sales price from the sale of semen used for  
19 artificial insemination of livestock.

20 **SECTION 223.** 77.54 (28) of the statutes is amended to read:

21 **77.54 (28)** The ~~gross receipts~~ sales price from the sale of and the storage, use  
22 or other consumption to or by the ultimate consumer of ~~apparatus or equipment for~~  
23 ~~the injection of insulin or the treatment of diabetes and~~ supplies used to determine  
24 blood sugar level.

25 **SECTION 224.** 77.54 (29) of the statutes is amended to read:

1           77.54 (29) The ~~gross receipts~~ sales price from the sales of and the storage, use  
2 or other consumption of equipment used in the production of maple syrup.

3           **SECTION 225.** 77.54 (30) (a) (intro.) of the statutes is amended to read:

4           77.54 (30) (a) (intro.) The ~~gross receipts~~ sales price from the sale of:

5           **SECTION 226.** 77.54 (30) (c) of the statutes is amended to read:

6           77.54 (30) (c) If fuel or electricity is sold partly for a use exempt under this  
7 subsection and partly for a use which is not exempt under this subsection, no tax  
8 shall be collected on that percentage of the ~~gross receipts~~ sales price equal to the  
9 percentage of the fuel or electricity which is used for an exempt use, as specified in  
10 an exemption certificate provided by the purchaser to the seller.

11           **SECTION 227.** 77.54 (31) of the statutes, as affected by 2007 Wisconsin Act 11,  
12 is amended to read:

13           77.54 (31) The ~~gross receipts~~ sales price from the sale of and the storage, use  
14 or other consumption in this state, but not the lease or rental, of used mobile homes,  
15 as defined in s. 101.91 (10), and used manufactured homes, as defined in s. 101.91  
16 (12).

17           **SECTION 228.** 77.54 (32) of the statutes is amended to read:

18           77.54 (32) The ~~gross receipts~~ sales price from charges, including charges for a  
19 search, imposed by an authority, as defined in s. 19.32 (1), for copies of a public record  
20 that a person may examine and use under s. 16.61 (12) or for copies of a record under  
21 s. 19.35 (1).

22           **SECTION 229.** 77.54 (33) of the statutes is amended to read:

23           77.54 (33) The ~~gross receipts~~ sales price from sales of and the storage, use or  
24 other consumption of ~~medicines~~ drugs used on farm livestock, not including  
25 workstock.

1           **SECTION 230.** 77.54 (35) of the statutes is amended to read:

2           77.54 (35) The ~~gross receipts~~ sales price from the sales of tangible personal  
3 property, items or property under s. 77.52 (1) (b) or (c), tickets or admissions by any  
4 baseball team affiliated with the Wisconsin Department of American Legion  
5 baseball.

6           **SECTION 231.** 77.54 (36) of the statutes, as affected by 2007 Wisconsin Act 11,  
7 is amended to read:

8           77.54 (36) The ~~gross receipts~~ sales price from the rental for a continuous period  
9 of one month or more of a mobile home, as defined in s. 101.91 (10), or a manufactured  
10 home, as defined in s. 101.91 (2), that is used as a residence. In this subsection, "one  
11 month" means a calendar month or 30 days, whichever is less, counting the first day  
12 of the rental and not counting the last day of the rental.

13           **SECTION 232.** 77.54 (37) of the statutes is amended to read:

14           77.54 (37) The ~~gross receipts~~ sales price from revenues collected under s.  
15 146.70 (3) and the surcharge established by rule by the public service commission  
16 under s. 146.70 (3m) (f) for customers of wireless providers, as defined in s. 146.70  
17 (3m) (a) 6.

18           **SECTION 233.** 77.54 (38) of the statutes is amended to read:

19           77.54 (38) The ~~gross receipts~~ sales price from the sale of and the storage, use  
20 or other consumption of snowmobile trail groomers and attachments for them that  
21 are purchased, stored, used or consumed by a snowmobile club that meets at least  
22 3 times a year, that has at least 10 members, that promotes snowmobiling and that  
23 participates in the department of natural resources' snowmobile program under s.  
24 350.12 (4) (b).

25           **SECTION 234.** 77.54 (39) of the statutes is amended to read:

1           77.54 (39) The ~~gross receipts~~ sales price from the sale of and the storage, use  
2 or other consumption of off-highway, heavy mechanical equipment such as feller  
3 bunchers, slashers, delimiters, chippers, hydraulic loaders, loaders,  
4 skidder-forwarders, skidders, timber wagons and tractors used exclusively and  
5 directly in the harvesting or processing of raw timber products in the field by a person  
6 in the logging business. In this subsection, “heavy mechanical equipment” does not  
7 include hand tools such as axes, chains, chain saws and wedges.

8           **SECTION 235.** 77.54 (40) of the statutes is repealed.

9           **SECTION 236.** 77.54 (41) of the statutes is amended to read:

10          77.54 (41) The ~~gross receipts~~ sales price from the sale of building materials,  
11 supplies and equipment to; and the storage, use or other consumption of those kinds  
12 of property by; owners, contractors, subcontractors or builders if that property is  
13 acquired solely for or used solely in, the construction, renovation or development of  
14 property that would be exempt under s. 70.11 (36).

15          **SECTION 237.** 77.54 (42) of the statutes is amended to read:

16          77.54 (42) The ~~gross receipts~~ sales price from the sale of and the storage, use  
17 or other consumption of animal identification tags provided under s. 93.06 (1h) and  
18 standard samples provided under s. 93.06 (1s).

19          **SECTION 238.** 77.54 (43) of the statutes is amended to read:

20          77.54 (43) The ~~gross receipts~~ sales price from the sale of and the storage, use  
21 or other consumption of raw materials used for the processing, fabricating or  
22 manufacturing of, or the attaching to or incorporating into, printed materials that  
23 are transported and used solely outside this state.

24          **SECTION 239.** 77.54 (44) of the statutes, as affected by 2005 Wisconsin Act 141,  
25 is amended to read:



1           77.54 (44) The ~~gross receipts~~ sales price from the collection of low-income  
2 assistance fees that are charged under s. 16.957 (4) (a) or (5) (a).

3           **SECTION 240.** 77.54 (45) of the statutes is amended to read:

4           77.54 (45) The ~~gross receipts~~ sales price from the sale of and the use or other  
5 consumption of a onetime license or similar right to purchase admission to  
6 professional football games at a football stadium, as defined in s. 229.821 (6), that  
7 is granted by a municipality; a local professional football stadium district; or a  
8 professional football team or related party, as defined in s. 229.821 (12); if the person  
9 who buys the license or right is entitled, at the time the license or right is transferred  
10 to the person, to purchase admission to at least 3 professional football games in this  
11 state during one football season.

12           **SECTION 241.** 77.54 (46) of the statutes is amended to read:

13           77.54 (46) The ~~gross receipts~~ sales price from the sale of and the storage, use,  
14 or other consumption of the U.S. flag or the state flag. This subsection does not apply  
15 to a representation of the U.S. flag or the state flag.

16           **SECTION 242.** 77.54 (46m) of the statutes is amended to read:

17           77.54 (46m) The ~~gross receipts~~ sales price from the sale of and the storage, use,  
18 or other consumption of telecommunications services, if the telecommunications  
19 services are obtained by using the rights to purchase telecommunications services,  
20 including purchasing reauthorization numbers, by paying in advance and by using  
21 an access number and authorization code; and if the tax imposed under s. 77.52 or  
22 77.53 was previously paid on the sale or purchase of such rights.

23           **SECTION 243.** 77.54 (47) (intro.) of the statutes is amended to read:

24           77.54 (47) (intro.) The ~~gross receipts~~ sales price from the sale of and the storage,  
25 use, or other consumption of all of the following:

**SECTION 244**

1           **SECTION 244.** 77.54 (47) (b) 1. of the statutes is amended to read:

2           77.54 (47) (b) 1. The shooting facility is required to pay the tax imposed under  
3 s. 77.52 on ~~its gross receipts~~ the sales price from charges for shooting at the facility.

4           **SECTION 245.** 77.54 (47) (b) 2. of the statutes, as affected by 2007 Wisconsin Act  
5 20, is amended to read:

6           77.54 (47) (b) 2. The shooting facility is a nonprofit organization that charges  
7 for shooting at the facility, but is not required to pay the tax imposed under s. 77.52  
8 on its ~~gross receipts~~ sales price from such charges because the charges are for  
9 occasional sales, as provided under sub. (7m), or because the charges satisfy the  
10 exemption under s. 77.52 (2) (a) 2. b.

11           **SECTION 246.** 77.54 (48) (a) of the statutes, as created by 2005 Wisconsin Act  
12 479, is renumbered 77.585 (9) (a) and amended to read:

13           77.585 (9) (a) Subject to 2005 Wisconsin Act 479, section 17, ~~the gross receipts~~  
14 from the sale of and the storage, use, or other consumption a purchaser may claim  
15 as a deduction that portion of its purchase price of Internet equipment used in the  
16 broadband market for which the tax was imposed under this subchapter, if the  
17 purchaser certifies to the department of commerce, in the manner prescribed by the  
18 department of commerce, that the purchaser will, within 24 months after July 1,  
19 2007, make an investment that is reasonably calculated to increase broadband  
20 Internet availability in this state. The purchaser shall claim the deduction in the  
21 same reporting period as the purchaser paid the tax imposed under this subchapter.

22           **SECTION 247.** 77.54 (48) (b) of the statutes, as created by 2005 Wisconsin Act  
23 479, is renumbered 77.585 (9) (b).

24           **SECTION 248.** 77.54 (49) of the statutes is amended to read:

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

15           **SECTION 249.** 77.54 (51) of the statutes is created to read:

16           77.54 (51) The sales price from the sales of and the storage, use, or other  
17 consumption of products sold in a transaction that would be a bundled transaction,  
18 except that it contains taxable and nontaxable products as described in s. 77.51 (1f)  
19 (d), and except that the first person combining the products shall pay the tax imposed  
20 under this subchapter on the person's purchase price of the taxable items.

21           **SECTION 250.** 77.54 (52) of the statutes is created to read:

22           77.54 (52) The sales price from the sales of and the storage, use, or other  
23 consumption of products sold in a transaction that would be a bundled transaction,  
24 except that the transaction meets the conditions described in s. 77.51 (1f) (e).

1           **SECTION 251.** 77.54 (54) of the statutes, as created by 2007 Wisconsin Act 20,  
2 is amended to read:

3           77.54 (54) The ~~gross receipts~~ sales price from the sale of and the storage, use,  
4 or other consumption of tangible personal property, items and property under s.  
5 77.52 (1) (b) and (c), and taxable services that are sold by a home exchange service  
6 that receives moneys from the appropriation account under s. 20.485 (1) (g) and is  
7 operated by the department of veterans affairs.

8           **SECTION 252.** 77.54 (56) of the statutes, as created by 2007 Wisconsin Act 20,  
9 is amended to read:

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

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

21           **SECTION 253.** 77.55 (1) (intro.) of the statutes is amended to read:

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

25           **SECTION 254.** 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 255.** 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 256.** 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.

**SECTION 257**

1           **SECTION 257.** 77.56 (1) of the statutes is amended to read:

2           77.56 (1) The storage, use or other consumption in this state of property,  
3 including items and property under s. 77.52 (1) (b) and (c), the gross receipts sales  
4 price from the sale of which are is reported to the department in the measure of the  
5 sales tax, is exempted from the use tax.

6           **SECTION 258.** 77.57 of the statutes is amended to read:

7           **77.57 Liability of purchaser.** If a purchaser certifies in writing to a seller  
8 that the property or items or property under s. 77.52 (1) (b) or (c) purchased will be  
9 used in a manner or for a purpose entitling the seller to regard the gross receipts sales  
10 price from the sale as exempted by this subchapter from the computation of the  
11 amount of the sales tax and uses the property or items or property under s. 77.52 (1)  
12 (b) or (c) in some other manner or for some other purpose, the purchaser is liable for  
13 payment of the sales tax. The tax shall be measured by the sales price of the property  
14 or items or property under s. 77.52 (1) (b) or (c) to the purchaser, ~~but if the taxable~~  
15 ~~use first occurs more than 6 months after the sale to the purchaser, the purchaser~~  
16 ~~may use as the measure of the tax either that sales price or the fair market value of~~  
17 ~~the property at the time the taxable use first occurs.~~

18           **SECTION 259.** 77.58 (3) (a) of the statutes is amended to read:

19           77.58 (3) (a) For purposes of the sales tax a return shall be filed by every seller.  
20 For purposes of the use tax a return shall be filed by every retailer engaged in  
21 business in this state and by every person purchasing tangible personal property,  
22 items or property under s. 77.52 (1) (b) or (c), or services, the storage, use, or other  
23 consumption of which is subject to the use tax, who has not paid the use tax due to  
24 a retailer required to collect the tax. If a qualified subchapter S subsidiary is not  
25 regarded as a separate entity under ch. 71, the owner of that subsidiary shall include

1 the information for that subsidiary on the owner's return. Returns shall be signed  
2 by the person required to file the return or by a duly authorized agent but need not  
3 be verified by oath. If a single-owner entity is disregarded as a separate entity under  
4 ch. 71, the owner shall include the information from the entity on the owner's return.

5 **SECTION 260.** 77.58 (3) (b) of the statutes is amended to read:

6 77.58 (3) (b) ~~For purposes of the sales tax the return shall show the gross~~  
7 ~~receipts of the seller during the preceding reporting period. For purposes of the use~~  
8 ~~tax, in case of a return filed by a retailer, the return shall show the total sales price~~  
9 ~~of the property or taxable services sold, the storage, use or consumption of which~~  
10 ~~became subject to the use tax during the preceding reporting period. In case of a sales~~  
11 ~~or use tax return filed by a purchaser, the return shall show the total sales price of~~  
12 ~~the property and taxable services purchased, the storage, use or consumption of~~  
13 ~~which became subject to the use tax during the preceding reporting period. The~~  
14 return shall also show the amount of the taxes for the period covered by the return  
15 and such other information as the department deems necessary for the proper  
16 administration of this subchapter.

17 **SECTION 261.** 77.58 (6) of the statutes is amended to read:

18 77.58 (6) For the purposes of the sales tax gross receipts, the sales price from  
19 rentals or leases of tangible personal property or items or property under s. 77.52 (1)  
20 (b) or (c) shall be reported and the tax paid in accordance with such rules as the  
21 department prescribes.

22 **SECTION 262.** 77.58 (6m) of the statutes is created to read:

23 77.58 (6m) (a) The department may, in cases where it is satisfied that an undue  
24 hardship would otherwise result, permit the reporting of a sales price or purchase  
25 price on some basis other than the accrual basis.

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

5 **SECTION 263.** 77.58 (9a) of the statutes is created to read:

6 77.58 (9a) In addition to filing a return as provided in this section, a person  
7 described under s. 77.524 (3), (4), or (5) shall provide to the department any  
8 information that the department considers necessary for the administration of this  
9 subchapter, in the manner prescribed by the department, except that the  
10 department may not require that the person provide such information to the  
11 department more than once every 180 days.

12 **SECTION 264.** 77.585 of the statutes is created to read:

13 **77.585 Return adjustments. (1)** (a) In this subsection, "bad debt" means the  
14 portion of the sales price or purchase price that the seller has reported as taxable  
15 under this subchapter and that the seller may claim as a deduction under section 166  
16 of the Internal Revenue Code. "Bad debt" does not include financing charges or  
17 interest, sales or use taxes imposed on the sales price or purchase price, uncollectible  
18 amounts on property or items or property under s. 77.52 (1) (b) or (c) that remain in  
19 the seller's possession until the full sales price or purchase price is paid, expenses  
20 incurred in attempting to collect any debt, debts sold or assigned to 3rd parties for  
21 collection, and repossessed property or items.

22 (b) A seller may claim as a deduction on a return under s. 77.58 the amount of  
23 any bad debt that the seller writes off as uncollectible in the seller's books and records  
24 and that is eligible to be deducted as a bad debt for federal income tax purposes,  
25 regardless of whether the seller is required to file a federal income tax return. A



1 seller who claims a deduction under this paragraph shall claim the deduction on the  
2 return under s. 77.58 that is submitted for the period in which the seller writes off  
3 the amount of the deduction as uncollectible in the seller's books and records and in  
4 which such amount is eligible to be deducted as bad debt for federal income tax  
5 purposes. If the seller subsequently collects in whole or in part any bad debt for  
6 which a deduction is claimed under this paragraph, the seller shall include the  
7 amount collected in the return filed for the period in which the amount is collected  
8 and shall pay the tax with the return.

9 (c) For purposes of computing a bad debt deduction or reporting a payment  
10 received on a previously claimed bad debt, any payment made on a debt or on an  
11 account is applied first to the price of the property, items or property under s. 77.52  
12 (1) (b) or (c), or service sold, and the proportionate share of the sales tax on that  
13 property, items or property under s. 77.52 (1) (b) or (c), or service, and then to interest,  
14 service charges, and other charges related to the sale.

15 (d) A seller may obtain a refund of the tax collected on any bad debt amount  
16 deducted under par. (b) that exceeds the amount of the seller's taxable sales as  
17 provided under s. 77.59 (4), except that the period for making a claim as determined  
18 under s. 77.59 (4) begins on the date on which the return on which the bad debt could  
19 be claimed would have been required to be submitted to the department under s.  
20 77.58.

21 (e) If a seller is using a certified service provider, the certified service provider  
22 may claim a bad debt deduction under this subsection on the seller's behalf if the  
23 seller has not claimed and will not claim the same deduction. A certified service  
24 provider who receives a bad debt deduction under this subsection shall credit that

1 deduction to the seller and a certified service provider who receives a refund under  
2 this subsection shall submit that refund to the seller.

3 (f) If a bad debt relates to the retail sales of tangible personal property, items  
4 or property under s. 77.52 (1) (b) or (c), or taxable services that occurred in this state  
5 and in one or more other states, as determined under s. 77.522, the total amount of  
6 such bad debt shall be apportioned among the states in which the underlying sales  
7 occurred in a manner prescribed by the department to arrive at the amount of the  
8 deduction under par. (b).

9 (2) If a lessor of tangible personal property or items or property under s. 77.52  
10 (1) (b) or (c) has reimbursed the vendor for the sales tax on the sale of the property  
11 or items by the vendor to the lessor, the tax due from the lessor on the rental receipts  
12 may be offset by a credit equal to the tax otherwise due on the rental receipts from  
13 the property or items for the reporting period. The credit shall expire when the  
14 cumulative rental receipts equal the sales price upon which the vendor paid sales  
15 taxes to this state.

16 (3) If a purchaser of tangible personal property or items or property under s.  
17 77.52 (1) (b) or (c) has reimbursed the vendor of the property or items for the sales  
18 tax on the sale and subsequently, before making any use of the property or items  
19 other than retention, demonstration, or display while holding it for sale or rental,  
20 makes a taxable sale of the property or items, the tax due on the taxable sale may  
21 be offset by the tax reimbursed.

22 (4) A seller may claim a deduction on any part of the sales price or purchase  
23 price that the seller refunds in cash or credit as a result of returned property or items  
24 or property under s. 77.52 (1) (b) or (c) or adjustments in the sales price or purchase  
25 price after the sale has been completed, if the seller has included the refunded price

1 in a prior return made by the seller and has paid the tax on such price, and if the seller  
2 has returned to the purchaser in cash or in credit all tax previously paid by the  
3 purchaser on the amount of the refund at the time of the purchase. A deduction  
4 under this subsection shall be claimed on the return for the period in which the  
5 refund is paid.

6 (5) No reduction in the amount of tax payable by the retailer is allowable in the  
7 event property or items or property under s. 77.52 (1) (b) or (c) sold on credit are  
8 repossessed except where the entire consideration paid by the purchaser is refunded  
9 to the purchaser or where a credit for a worthless account is allowable under sub. (1).

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

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

18 (8) A sale or purchase involving transfer of ownership of property or items or  
19 property under s. 77.52 (1) (b) or (c) is completed at the time when possession is  
20 transferred by the seller or the seller's agent to the purchaser or the purchaser's  
21 agent, except that for purposes of sub. (1) a common carrier or the U.S. postal service  
22 shall be considered the agent of the seller, regardless of any f.o.b. point and  
23 regardless of the method by which freight or postage is paid.

24 **SECTION 265.** 77.59 (2m) of the statutes is created to read:

1           **77.59 (2m)** The department may audit, or may authorize others to audit, sellers  
2 and certified service providers who are registered with the department pursuant to  
3 the agreement, as defined in s. 77.65 (2) (a).

4           **SECTION 266.** 77.59 (5m) of the statutes is amended to read:

5           **77.59 (5m)** A seller who receives a refund under sub. (4) (a) or (b) of taxes that  
6 the seller has collected from buyers, who collects amounts as taxes erroneously from  
7 buyers, but who does not remit such amounts to the state, or who is entitled to a  
8 refund under sub. (4) (a) or (b) that is offset under sub. (5), shall submit the taxes and  
9 related interest to the buyers from whom the taxes were collected, or to the  
10 department if the seller cannot locate the buyers, within 90 days after the date of the  
11 refund, after the date of the offset, or after discovering that the seller has collected  
12 taxes erroneously from the buyers. If the seller does not submit the taxes and related  
13 interest to the department or the buyers within that period, the seller shall submit  
14 to the department any part of a refund or taxes that the seller does not submit to a  
15 buyer or to the department along with a penalty of 25% of the amount not submitted  
16 or, in the case of fraud, a penalty equal to the amount not submitted. A person who  
17 collects amounts as taxes erroneously from buyers for a real property construction  
18 activity or nontaxable service may reduce the taxes and interest that he or she is  
19 required to submit to the buyer or to the department under this subsection for that  
20 activity or service by the amount of tax and interest subsequently due and paid on  
21 the sale of or the storage, use, or other consumption of tangible personal property or  
22 items or property under s. 77.52 (1) (b) or (c) that is are used by the person in that  
23 activity or service and transferred to the buyer.

24           **SECTION 267.** 77.59 (9) of the statutes is amended to read:

1           77.59 (9) If any person fails to file a return, the department shall make an  
2 estimate of the amount of the ~~gross receipts~~ sales price of the ~~person~~ person's sales,  
3 or, as the case may be, of the amount of the total ~~sales~~ purchase price of tangible  
4 personal property, items or property under s. 77.52 (1) (b) or (c), or taxable service  
5 sold or purchased by the person, the sale by or the storage, use, or other consumption  
6 of which in this state is subject to sales or use tax. The estimate shall be made for  
7 the period in respect to which the person failed to make a return and shall be based  
8 upon any information which is in the department's possession or may come into its  
9 possession. Upon the basis of this estimate the department shall compute and  
10 determine the amount required to be paid to the state, adding to the sum thus arrived  
11 at a penalty equal to 25% thereof. One or more such determinations may be made  
12 for one or for more than one period. When a business is discontinued a determination  
13 may be made at any time thereafter, within the periods specified in sub. (3), as to  
14 liability arising out of that business.

15           **SECTION 268.** 77.59 (9n) of the statutes is created to read:

16           77.59 (9n) (a) Notwithstanding s. 73.03 (47), no seller or certified service  
17 provider is liable for tax, interest, or penalties imposed on a transaction under this  
18 subchapter in the circumstances covered under sections 306, 328, and 502 of the  
19 agreement, as defined in s. 77.65 (2) (a).

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

23           **SECTION 269.** 77.59 (9p) (b) of the statutes is created to read:

24           77.59 (9p) (b) If a customer purchases a service that is not subject to 4 USC 116  
25 to 126, as amended by P.L. 106-252, tangible personal property, or items or property

1 under s. 77.52 (1) (b) or (c), and if the customer believes that the amount of the tax  
2 assessed for the sale of the service, property, or items, under this subchapter is  
3 erroneous, the customer may request that the seller correct the alleged error by  
4 sending a written notice to the seller. The notice shall include a description of the  
5 alleged error and any other information that the seller reasonably requires to process  
6 the request. Within 60 days from the date that a seller receives a request under this  
7 paragraph, the seller shall review its records to determine the validity of the  
8 customer's claim. If the review indicates that there is no error as alleged, the seller  
9 shall explain the findings of the review in writing to the customer. If the review  
10 indicates that there is an error as alleged, the seller shall correct the error and shall  
11 refund the amount of any tax collected erroneously, along with the related interest,  
12 as a result of the error from the customer, consistent with s. 77.59 (4). A customer  
13 may take no other action against the seller, or commence any action against the  
14 seller, to correct an alleged error in the amount of the tax assessed under this  
15 subchapter on a service that is not subject to 4 USC 116 to 126, as amended by P.L.  
16 106-252, tangible personal property, or items or property under s. 77.52 (1) (b) or (c)  
17 unless the customer has exhausted his or her remedies under this paragraph.

18 **SECTION 270.** 77.59 (9r) of the statutes is created to read:

19 77.59 (9r) With regard to a purchaser's request for a refund under this section,  
20 a seller is presumed to have reasonable business practices if the seller uses a certified  
21 service provider, a certified automated system, as defined in s. 77.524 (1) (am), or a  
22 proprietary system certified by the department to collect the taxes imposed under  
23 this subchapter and if the seller has remitted to the department all taxes collected  
24 under this subchapter, less any deductions, credits, or allowances.

25 **SECTION 271.** 77.60 (13) of the statutes is created to read:

1           **77.60 (13)** A person who uses any of the following documents in a manner that  
2 is prohibited by or inconsistent with this subchapter, or provides incorrect  
3 information to a seller or certified service provider related to the use of such  
4 documents or regarding an exemption to the taxes imposed under this subchapter,  
5 shall pay a penalty of \$250 for each invoice or bill of sale related to the prohibited or  
6 inconsistent use or incorrect information:

- 7           (a) An exemption certificate described under ss. 77.52 (13) and 77.53 (10).  
8           (b) A direct pay permit under s. 77.52 (17m).  
9           (c) A direct mail form, as defined in s. 77.522 (1) (a) 1.

10           **SECTION 272.** 77.61 (1) (b) of the statutes is amended to read:

11           **77.61 (1) (b)** In the case of ~~a motor vehicle~~ motor vehicles, boats, snowmobiles,  
12 recreational vehicles, as defined in s. 340.01 (48r), trailers, semitrailers, all-terrain  
13 vehicles, or aircraft purchased from a ~~licensed Wisconsin motor vehicle dealer~~  
14 retailer, the registrant shall present proof that the tax has been paid to such ~~dealer~~  
15 retailer.

16           **SECTION 273.** 77.61 (1) (c) of the statutes, as affected by 2007 Wisconsin Act 11,  
17 is amended to read:

18           **77.61 (1) (c)** In the case of motor vehicles, boats, snowmobiles, recreational  
19 vehicles, as defined in s. 340.01 (48r), trailers, semitrailers, all-terrain vehicles, or  
20 aircraft registered or titled, or required to be registered or titled, in this state  
21 purchased from persons who are not ~~Wisconsin boat, trailer, or semitrailer dealers,~~  
22 ~~licensed Wisconsin aircraft, motor vehicle, or recreational vehicle, as defined in s.~~  
23 ~~340.01 (48r), dealers or registered Wisconsin snowmobile or all-terrain vehicle~~  
24 ~~dealers~~ retailers, the purchaser shall file a sales tax return and pay the tax prior to

1 registering or titling the motor vehicle, boat, snowmobile, recreational vehicle, as  
2 defined in s. 340.01 (48r), semitrailer, all-terrain vehicle, or aircraft in this state.

3 **SECTION 274.** 77.61 (2) of the statutes is renumbered 77.61 (2) (intro.) and  
4 amended to read:

5 77.61 (2) (intro.) In order to protect the revenue of the state:

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

20 **SECTION 275.** 77.61 (2) (b) of the statutes is created to read:

21 77.61 (2) (b) A certified service provider who has contracted with a seller, and  
22 filed an application, to collect and remit sales and use taxes imposed under this  
23 subchapter on behalf of the seller shall submit a surety bond to the department to  
24 guarantee the payment of sales and use taxes, including any penalty and interest on  
25 such payment. The department shall approve the form and contents of a bond



1 submitted under this paragraph and shall determine the amount of such bond. The  
2 surety bond shall be submitted to the department within 60 days after the date on  
3 which the department notifies the certified service provider that the certified service  
4 provider is registered to collect sales and use taxes imposed under this subchapter.  
5 If the department determines, with regards to any one certified service provider, that  
6 no bond is necessary to protect the tax revenues of this state, the secretary of revenue  
7 or the secretary's designee may waive the requirements under this paragraph with  
8 regard to that certified service provider. Any bond submitted under this paragraph  
9 shall remain in force until the secretary of revenue or the secretary's designee  
10 releases the liability under the bond.

11 **SECTION 276.** 77.61 (3) of the statutes is repealed.

12 **SECTION 277.** 77.61 (3m) of the statutes is created to read:

13 **77.61 (3m)** A retailer shall use a straight mathematical computation to  
14 determine the amount of the tax that the retailer may collect from the retailer's  
15 customers. The retailer shall calculate the tax amount by combining the applicable  
16 tax rates under this subchapter and subch. V and multiplying the combined tax rate  
17 by the sales price or purchase price of each item or invoice, as appropriate. The  
18 retailer shall calculate the tax amount to the 3rd decimal place, disregard tax  
19 amounts of less than 0.5 cent, and consider tax amounts of at least 0.5 cent but less  
20 than 1 cent to be an additional cent. The use of a straight mathematical computation,  
21 as provided in this subsection, shall not relieve the retailer from liability for payment  
22 of the full amount of the tax levied under this subchapter.

23 **SECTION 278.** 77.61 (4) (a) of the statutes is amended to read:

24 **77.61 (4) (a)** Every seller and retailer and every person storing, using or  
25 otherwise consuming in this state tangible personal property, items or property

1 under s. 77.52 (1) (b) or (c), or taxable services purchased from a retailer shall keep  
2 such records, receipts, invoices, and other pertinent papers and records, including  
3 machine-readable records, in such form as the department requires. The  
4 department may, after giving notice, require any person to keep whatever records are  
5 needed for the department to compute the sales or use taxes the person should pay.  
6 Thereafter, the department shall add to any taxes assessed on the basis of  
7 information not contained in the records required a penalty of 25% of the amount of  
8 the tax so assessed in addition to all other penalties under this chapter.

9 **SECTION 279.** 77.61 (4) (c) of the statutes is amended to read:

10 77.61 (4) (c) For reporting the sales tax and collecting and reporting the use tax  
11 imposed on the retailer under s. 77.53 (3) and the accounting connected with it,  
12 retailers, not including certified service providers that receive compensation under  
13 s. 73.03 (61) (h), may deduct 0.5% of those taxes payable or \$10 for that reporting  
14 period required under s. 77.58 (1), whichever is greater, but not more than the  
15 amount of the sales taxes or use taxes that is payable under ss. 77.52 (1) and 77.53  
16 (3) for that reporting period required under s. 77.58 (1), as administration expenses  
17 if the payment of the taxes is not delinquent. For purposes of calculating the  
18 retailer's discount under this paragraph, the taxes on retail sales reported by  
19 retailers under subch. V, including taxes collected and remitted as required under  
20 s. 77.785, shall be included if the payment of those taxes is not delinquent.

21 **SECTION 280.** 77.61 (5m) of the statutes is created to read:

22 77.61 (5m) (a) In this subsection, "personally identifiable information" means  
23 any information that identifies a person.

24 (b) A certified service provider may use personally identifiable information as  
25 necessary only for the administration of its system to perform a seller's sales and use

1 tax functions and shall provide consumers clear and conspicuous notice of its practice  
2 regarding such information, including what information it collects, how it collects  
3 the information, how it uses the information, how long, if at all, it retains the  
4 information, and under what circumstances it discloses the information to states  
5 participating in the agreement, as defined in 77.65 (2) (a).

6 (c) A certified service provider may collect, use, and retain personally  
7 identifiable information only to verify exemption claims, to investigate fraud, and to  
8 ensure its system's reliability.

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

12 (e) For purposes of this subchapter, the state shall provide to consumers public  
13 notice of the state's practices related to collecting, using, and retaining personally  
14 identifiable information.

15 (f) The state shall not retain personally identifiable information obtained for  
16 purposes of administering this subchapter unless the state is otherwise required to  
17 retain the information by law or as provided under the agreement, as defined in s.  
18 77.65 (2) (a).

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

22 (h) If any person, other than another state that is a signatory to the agreement,  
23 as defined in s. 77.65 (2) (a), or a person authorized under state law to access the  
24 information, requests access to an individual's personally identifiable information,

1 the state shall make a reasonable and timely effort to notify the individual of the  
2 request.

3 **SECTION 281.** 77.61 (11) of the statutes, as affected by 2007 Wisconsin Act ....  
4 (this act), is amended to read:

5 77.61 (11) Any city, village or town clerk or other official whose duty it is to issue  
6 licenses or permits to engage in a business involving the sale at retail of tangible  
7 personal property or items or property under s. 77.52 (1) (b) or (c) subject to tax under  
8 this subchapter, or the furnishing of services so subject to tax, shall, before issuing  
9 such license or permit, require proof that the person to whom such license or permit  
10 is to be issued is the holder of a seller's permit or is registered to collect, report, and  
11 remit use tax under this subchapter or has been informed by an employee of the  
12 department that the department will issue a seller's permit to that person or register  
13 that person to collect, report, and remit use tax.

14 **SECTION 282.** 77.61 (16) of the statutes is created to read:

15 77.61 (16) Any person who remits taxes and files returns under this subchapter  
16 may designate an agent, as defined in s. 77.524 (1) (ag), to remit such taxes and file  
17 such returns with the department in a manner prescribed by the department.

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

19 77.61 (17) With regard to services subject to the tax under s. 77.52 (2) or the  
20 lease, rental, or license of tangible personal property and property and items  
21 specified under s. 77.52 (1) (b) and (c), an increase in the tax rate applies to the first  
22 billing period beginning on or after the rate increase's effective date and a decrease  
23 in the tax rate applies to bills that are rendered on or after the rate decrease's  
24 effective date.

25 **SECTION 284.** 77.63 of the statutes is repealed and recreated to read:

1           **77.63 Collection compensation.** The following persons may retain a portion  
2 of sales and use taxes collected on retail sales under this subchapter and subch. V  
3 in an amount determined by the department and by contracts that the department  
4 enters into jointly with other states as a member state of the streamlined sales tax  
5 governing board pursuant to the agreement, as defined in s. 77.65 (2) (a):

6           **(1)** A certified service provider.

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

9           **(3)** A seller that sells tangible personal property, items or property under s.  
10 77.52 (1) (b) or (c), or taxable services in at least 5 states that are signatories to the  
11 agreement, as defined in s. 77.65 (2) (a); that has total annual sales revenue of at  
12 least \$500,000,000; that has a proprietary system that calculates the amount of tax  
13 owed to each taxing jurisdiction in which the seller sells tangible personal property,  
14 items or property under s. 77.52 (1) (b) or (c), or taxable services; and that has entered  
15 into a performance agreement with the states that are signatories to the agreement,  
16 as defined in s. 77.65 (2) (a). For purposes of this subsection, “seller” includes an  
17 affiliated group of sellers using the same proprietary system to calculate the amount  
18 of tax owed in each taxing jurisdiction in which the sellers sell tangible personal  
19 property, items or property under s. 77.52 (1) (b) or (c), or taxable services.

20           **SECTION 285.** 77.65 (2) (a) of the statutes is amended to read:

21           77.65 (2) (a) “Agreement” means the streamlined sales and use tax agreement,  
22 including amendments to the agreement.

23           **SECTION 286.** 77.65 (2) (c) of the statutes is repealed.

24           **SECTION 287.** 77.65 (2) (e) of the statutes is amended to read:

1           77.65 (2) (e) "Seller" means any person who sells, leases, or rents tangible  
2 personal property, items or property under s. 77.52 (1) (b) or (c), or services.

3           **SECTION 288.** 77.65 (2) (f) of the statutes is amended to read:

4           77.65 (2) (f) "State" means any state of the United States ~~and~~, the District of  
5 Columbia, and the Commonwealth of Puerto Rico.

6           **SECTION 289.** 77.65 (4) (fm) of the statutes is created to read:

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

12           **SECTION 290.** 77.66 of the statutes is amended to read:

13           **77.66 Certification for collection of sales and use tax.** The secretary of  
14 revenue shall determine and periodically certify to the secretary of administration  
15 the names of persons, and affiliates, as defined in s. 16.70 (1b), of persons, who make  
16 sales of tangible personal property, items or property under s. 77.52 (1) (b) and (c),  
17 and taxable services that are subject to the taxes imposed under this subchapter but  
18 who are not registered to collect and remit such taxes to the department or, if  
19 registered, do not collect and remit such taxes.

20           **SECTION 291.** 77.67 of the statutes is created to read:

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

1 (a) The seller registers with the department, in a manner that the department  
2 prescribes, to collect and remit the taxes imposed under this subchapter and subch.  
3 V on sales to purchasers in this state in accordance with the agreement, as defined  
4 in s. 77.65 (2) (a).

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

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

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

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

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

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

24 **SECTION 292.** 77.70 of the statutes is amended to read:

1           **77.70 Adoption by county ordinance.** Any county desiring to impose county  
2 sales and use taxes under this subchapter may do so by the adoption of an ordinance,  
3 stating its purpose and referring to this subchapter. The county sales and use taxes  
4 may be imposed only for the purpose of directly reducing the property tax levy and  
5 only in their entirety as provided in this subchapter. That ordinance shall be  
6 effective on the first day of January, the first day of April, the first day of July or the  
7 first day of October. A certified copy of that ordinance shall be delivered to the  
8 secretary of revenue at least 120 days prior to its effective date. The repeal of any  
9 such ordinance shall be effective on December 31. A certified copy of a repeal  
10 ordinance shall be delivered to the secretary of revenue at least 60 120 days before  
11 the effective date of the repeal.

12           **SECTION 293.** 77.705 of the statutes is amended to read:

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

22           **SECTION 294.** 77.706 of the statutes is amended to read:

23           **77.706 Adoption by resolution; football stadium district.** A local  
24 professional football stadium district created under subch. IV of ch. 229, by  
25 resolution under s. 229.824 (15), may impose a sales tax and a use tax under this



1 subchapter at a rate of 0.5% of the ~~gross receipts or sales price~~ or purchase price.  
2 Those taxes may be imposed only in their entirety. The imposition of the taxes under  
3 this section shall be effective on the first day of the first month January 1, April 1,  
4 July 1, or October 1 that begins at least ~~30~~ 120 days after the certification of the  
5 approval of the resolution by the electors in the district's jurisdiction under s. 229.824  
6 (15). Any moneys transferred from the appropriation account under s. 20.566 (1) (ge)  
7 to the appropriation account under s. 20.835 (4) (ge) shall be used exclusively to retire  
8 the district's debt.

9 **SECTION 295.** 77.707 (1) of the statutes is amended to read:

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

18 **SECTION 296.** 77.707 (2) of the statutes is amended to read:

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

1 day after the last day of that calendar quarter and fees, interest and penalties that  
2 relate to those taxes.

3 **SECTION 297.** 77.71 (1) of the statutes is amended to read:

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

14 **SECTION 298.** 77.71 (2) of the statutes is amended to read:

15 77.71 (2) An excise tax is imposed at the rate of 0.5% in the case of a county tax  
16 or at the rate under s. 77.705 or 77.706 in the case of a special district tax of the sales  
17 purchase price upon every person storing, using or otherwise consuming in the  
18 county or special district tangible personal property, property and items specified  
19 under s. 77.52 (1) (b) and (c). or services if the property, item, or service is subject to  
20 the state use tax under s. 77.53, except that a receipt indicating that the tax under  
21 sub. (1), (3) or (4) has been paid relieves the buyer of liability for the tax under this  
22 subsection and except that if the buyer has paid a similar local tax in another state  
23 on a purchase of the same property, item, or services that tax shall be credited against  
24 the tax under this subsection and except that for motor vehicles that are used for a  
25 purpose in addition to retention, demonstration or display while held for sale in the

1 regular course of business by a dealer the tax under this subsection is imposed not  
2 on the sales purchase price but on the amount under s. 77.53 (1m).

3 **SECTION 299.** 77.71 (3) of the statutes is amended to read:

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

14 **SECTION 300.** 77.71 (4) of the statutes, as affected by 2007 Wisconsin Act 11,  
15 is amended to read:

16 77.71 (4) An excise tax is imposed at the rate of 0.5 percent in the case of a  
17 county tax or at the rate under s. 77.705 or 77.706 in the case of a special district tax  
18 of the sales purchase price upon every person storing, using or otherwise consuming  
19 a motor vehicle, boat, ~~snowmobile~~, recreational vehicle, as defined in s. 340.01 (48r),  
20 ~~trailer, semitrailer, all-terrain vehicle~~ or aircraft, if that property must be registered  
21 or titled with this state and if that property is to be customarily kept in a county that  
22 has in effect an ordinance under s. 77.70 or in a special district that has in effect a  
23 resolution under s. 77.705 or 77.706, except that if the buyer has paid a similar local  
24 sales tax in another state on a purchase of the same property that tax shall be  
25 credited against the tax under this subsection.

1           **SECTION 301.** 77.72 (title) of the statutes is repealed.

2           **SECTION 302.** 77.72 (1) of the statutes is renumbered 77.72 and amended to  
3 read:

4           **77.72 General rule for property.** For the purposes of this subchapter, all  
5 retail sales of tangible personal property ~~are completed at the time when, and the~~  
6 ~~place where, the seller or the seller's agent transfers possession to the buyer or the~~  
7 ~~buyer's agent. In this subsection, a common carrier or the U.S. postal service is the~~  
8 ~~agent of the seller, regardless of any f.o.b. point and regardless of the method by~~  
9 ~~which freight or postage is paid. Rentals and leases of property, except property~~  
10 ~~under sub. (2), have a situs at the location of that property, and property and items~~  
11 ~~specified under s. 77.52 (1) (b) and (c), and taxable services occur as provided in s.~~  
12 77.522.

13           **SECTION 303.** 77.72 (2) and (3) of the statutes are repealed.

14           **SECTION 304.** 77.73 (2) of the statutes is amended to read:

15           **77.73 (2)** Counties and special districts do not have jurisdiction to impose the  
16 tax under s. 77.71 (2) in regard to items and property under s. 77.52 (1) (b) and (c)  
17 and tangible personal property, except snowmobiles, trailers, semitrailers, and  
18 all-terrain vehicles, purchased in a sale that is consummated in another county or  
19 special district in this state that does not have in effect an ordinance or resolution  
20 imposing the taxes under this subchapter and later brought by the buyer into the  
21 county or special district that has imposed a tax under s. 77.71 (2).

22           **SECTION 305.** 77.73 (3) of the statutes is created to read:

23           **77.73 (3)** Counties and special districts have jurisdiction to impose the taxes  
24 under this subchapter on retailers who file an application under s. 77.52 (7) or who  
25 register under s. 77.53 (9) or (9m), regardless of whether such retailers are engaged

1 in business in the county or special district, as provided in s. 77.51 (13g). A retailer  
2 who files an application under s. 77.52 (7) or who registers under s. 77.53 (9) or (9m)  
3 shall collect, report, and remit to the department the taxes imposed under this  
4 subchapter for all counties and special districts that have an ordinance or resolution  
5 imposing the taxes under this subchapter.

6 **SECTION 306.** 77.75 of the statutes is amended to read:

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

13 **SECTION 307.** 77.77 (1) of the statutes is renumbered 77.77 (1) (a) and amended  
14 to read:

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

25 **SECTION 308.** 77.77 (1) (b) of the statutes is created to read:

1           77.77 (1) (b) The sales price from services subject to the tax under s. 77.52 (2)  
2 or the lease, rental, or license of tangible personal property, and property and items  
3 specified under s. 77.52 (1) (b) and (c), is not subject to the taxes under this  
4 subchapter, and a decrease in the tax rate imposed under this subchapter on those  
5 services first applies, beginning with bills rendered on or after the effective date of  
6 the repeal or sunset of a county ordinance or special district resolution imposing the  
7 tax or other rate decrease, regardless of whether the service is furnished or the  
8 property or item is leased, rented, or licensed to the customer before or after that  
9 date.

10           **SECTION 309.** 77.77 (2) of the statutes is repealed.

11           **SECTION 310.** 77.785 (1) of the statutes is amended to read:

12           77.785 (1) All retailers shall collect and report the taxes under this subchapter  
13 on the ~~gross receipts~~ sales price from leases and rentals of property or items and  
14 property under s. 77.52 (1) (b) and (c) under s. 77.71 (4).

15           **SECTION 311.** 77.785 (2) of the statutes, as affected by 2007 Wisconsin Act 11,  
16 is amended to read:

17           77.785 (2) Prior to registration or titling, a retailer of a boat, ~~all-terrain vehicle,~~  
18 ~~trailer and semi-trailer dealers and licensed~~ aircraft, motor vehicle, manufactured  
19 home, as defined in s. 101.91 (2), or recreational vehicle, as defined in s. 340.01 (48r),  
20 ~~and snowmobile dealers~~ shall collect the taxes under this subchapter on sales of  
21 items under s. 77.71 (4). The ~~dealer~~ retailer shall remit those taxes to the  
22 department of revenue along with payments of the taxes under subch. III.

23           **SECTION 312.** 77.98 of the statutes is amended to read:

24           **77.98 Imposition.** A local exposition district under subch. II of ch. 229 may  
25 impose a tax on the retail sale, except sales for resale, within the district's

1 jurisdiction under s. 229.43 of ~~products that are subject to a tax under s. 77.54 (20)~~  
2 ~~(c) 1. to 3. and not candy, as defined in s. 77.51 (1fm), prepared food, as defined in s.~~  
3 ~~77.51 (10m), and soft drinks, as defined in s. 77.51 (17w), unless exempt from the~~  
4 sales tax under s. 77.54 (1), (4), (7) (a), (7m), (9), (9a) ~~or (20) (c) 5., (20n) (b) and (c),~~  
5 ~~and (20r).~~

6 **SECTION 313.** 77.981 of the statutes is amended to read:

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

16 **SECTION 314.** 77.982 (2) of the statutes, as affected by 2007 Wisconsin Act 20,  
17 is repealed and recreated to read:

18 77.982 (2) Sections 77.51 (12m), (14), (14g), (15a), and (15b), 77.52 (1b), (3), (4),  
19 (13), (14), (18), and (19), 77.53 (1b), 77.58 (1) to (5), (6m), and (7), 77.585, 77.59, 77.60,  
20 77.61 (2), (3m), (5), (8), (9), and (12) to (15), and 77.62, as they apply to the taxes under  
21 subch. III, apply to the tax under this subchapter. Section 77.73, as it applies to the  
22 taxes under subch. V, applies to the tax under this subchapter.

23 **SECTION 315.** 77.99 of the statutes is amended to read:

24 **77.99 Imposition.** A local exposition district under subch. II of ch. 229 may  
25 impose a tax at the rate of 3% of the ~~gross receipts~~ sales price on the rental, but not

**SECTION 315**

1 for rental and not for rental as a service or repair replacement vehicle, within the  
2 district's jurisdiction under s. 229.43, of Type 1 automobiles, as defined in s. 340.01  
3 (4) (a), by establishments primarily engaged in short-term rental of passenger cars  
4 without drivers, for a period of 30 days or less, unless the sale is exempt from the sales  
5 tax under s. 77.54 (1), (4), (7) (a), (7m), (9) or (9a). If the state makes a payment under  
6 s. 229.50 (7) to a district's special debt service reserve fund, a majority of the district's  
7 authorized board of directors may vote to increase the tax rate under this subchapter  
8 to 4%. A resolution to adopt the taxes imposed under this section, or an increase in  
9 the tax rate, shall be effective on the first January 1, April 1, July 1, or October 1  
10 following the adoption of the resolution or tax increase.

11 **SECTION 317d.** 77.991 (2) of the statutes, as affected by 2007 Wisconsin Act 20,  
12 is repealed and recreated to read:

13 77.991 (2) Sections 77.51 (12m), (14), (14g), (15a), and (15b), 77.52 (1b), (3), (4),  
14 (13), (14), (18), and (19), 77.53 (1b), 77.58 (1) to (5), (6m), and (7), 77.585, 77.59, 77.60,  
15 77.61 (2), (3m), (5), (8), (9), and (12) to (15), and 77.62, as they apply to the taxes under  
16 subch. III, apply to the tax under this subchapter. Section 77.73, as it applies to the  
17 taxes under subch. V, applies to the tax under this subchapter. The renter shall  
18 collect the tax under this subchapter from the person to whom the passenger car is  
19 rented.

20 **SECTION 316.** 77.994 (1) (intro.) of the statutes is amended to read:

21 77.994 (1) (intro.) Except as provided in sub. (2), a municipality or a county all  
22 of which is included in a premier resort area under s. 66.1113 may, by ordinance,  
23 impose a tax at a rate of 0.5% of the ~~gross receipts~~ sales price from the sale, license,  
24 lease, or rental in the municipality or county of goods or services that are taxable  
25 under subch. III made by businesses that are classified in the standard industrial



1 classification manual, 1987 edition, published by the U.S. office of management and  
2 budget, under the following industry numbers:

3 **SECTION 317.** 77.9941 (4) of the statutes is amended to read:

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

7 **SECTION 318.** 77.995 (2) of the statutes, as affected by 2007 Wisconsin Act 11,  
8 is amended to read:

9 77.995 (2) There is imposed a fee at the rate of 5 percent of the ~~gross receipts~~  
10 sales price on the rental, but not for rental and not for rental as a service or repair  
11 replacement vehicle of Type 1 automobiles, as defined in s. 340.01 (4) (a); of  
12 recreational vehicles, as defined in s. 340.01 (48r); of motor homes, as defined in s.  
13 340.01 (33m); and of camping trailers, as defined in s. 340.01 (6m) by establishments  
14 primarily engaged in short-term rental of vehicles without drivers, for a period of 30  
15 days or less, unless the sale is exempt from the sales tax under s. 77.54 (1), (4), (7)  
16 (a), (7m) or (9a). There is also imposed a fee at the rate of 5 percent of the ~~gross~~  
17 receipts sales price on the rental of limousines.

18 **SECTION 319.** 77.9951 (2) of the statutes, as affected by 2007 Wisconsin Act 20,  
19 is repealed and recreated to read:

20 77.9951 (2) Sections 77.51 (12m), (14), (14g), (15a), and (15b), 77.52 (1b), (3),  
21 (4), (13), (14), (18), and (19), 77.53 (1b), 77.58 (1) to (5), (6m), and (7), 77.585, 77.59,  
22 77.60, 77.61 (2), (3m), (5), (8), (9), and (12) to (15), and 77.62, as they apply to the taxes  
23 under subch. III, apply to the fee under this subchapter. The renter shall collect the  
24 fee under this subchapter from the person to whom the vehicle is rented.

25 **SECTION 320.** 77.996 (6) of the statutes is amended to read:

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

6           **SECTION 321.** 77.9972 (2) of the statutes, as affected by 2007 Wisconsin Act 20,  
7           is repealed and recreated to read:

8           77.9972 (2) Sections 77.51 (12m), (14), (14g), (15a), and (15b), 77.52 (1b), (3),  
9           (4), (13), (14), (18), and (19), 77.53 (1b), 77.58 (1) to (5), (6m), and (7), 77.585, 77.59,  
10          77.60, 77.61 (2), (3m), (5), (8), (9), and (12) to (15), and 77.62, as they apply to the taxes  
11          under subch. III, apply to the fee under this subchapter. Section 77.73, as it applies  
12          to the taxes under subch. V, applies to the fee under this subchapter. The renter shall  
13          collect the fee under this subchapter from the person to whom the passenger car is  
14          rented.

15          **SECTION 322.** 86.195 (3) (b) 3. of the statutes is amended to read:

16          86.195 (3) (b) 3. Fifty percent of the ~~gross receipts sales price, as defined in s.~~  
17          ~~77.51 (15b), of the business are from meal, food, the sale of food product and beverage~~  
18          ~~sales and food ingredients, as defined in s. 77.51 (3t), that are taxable under s. 77.54~~  
19          ~~(20) (e) subch. III of ch. 77;~~ and

20          **SECTION 323.** 218.0171 (2) (cq) of the statutes is amended to read:

21          218.0171 (2) (cq) Upon payment of a refund to a consumer under par. (b) 2. b.,  
22          the manufacturer shall provide to the consumer a written statement that specifies  
23          the trade-in amount previously applied under s. 77.51 (4) (b) 3. ~~or 3m. or (15) (b) 4.~~  
24          ~~or 4m. (12m) (b) 5. or 6. or (15b) (b) 5. or 6.~~ toward the sales price of the motor vehicle

1 having the nonconformity and the date on which the manufacturer provided the  
2 refund.

3 **SECTION 324.** 229.68 (15) of the statutes is amended to read:

4 229.68 (15) Impose, by the adoption of a resolution, the taxes under subch. V  
5 of ch. 77. A district may not levy any taxes that are not expressly authorized under  
6 subch. V of ch. 77 and that do not receive the affirmative vote of a supermajority of  
7 the district board. If a district adopts a resolution which imposes taxes, it shall  
8 deliver a certified copy of the resolution to the secretary of revenue at least ~~30~~ 120  
9 days before its effective date.

10 **SECTION 325.** 229.824 (15) of the statutes is amended to read:

11 229.824 (15) Impose, by the adoption of a resolution, the taxes under subch. V  
12 of ch. 77, except that the taxes imposed by the resolution may not take effect until  
13 the resolution is approved by a majority of the electors in the district's jurisdiction  
14 voting on the resolution at a referendum, to be held at the first spring primary or  
15 September primary following by at least 45 days the date of adoption of the  
16 resolution. Two questions shall appear on the ballot. The first question shall be:  
17 "Shall a sales tax and a use tax be imposed at the rate of 0.5% in .... County for  
18 purposes related to football stadium facilities in the .... Professional Football  
19 Stadium District?" The 2nd question shall be: "Shall excess revenues from the 0.5%  
20 sales tax and use tax be permitted to be used for property tax relief purposes in ....  
21 County?" Approval of the first question constitutes approval of the resolution of the  
22 district board. Approval of the 2nd question is not effective unless the first question  
23 is approved. The clerk of the district shall publish the notices required under s. 10.06  
24 (4) (c), (f) and (i) for any referendum held under this subsection. Notwithstanding  
25 s. 10.06 (4) (c), the type A notice under s. 10.01 (2) (a) relating to the referendum is

1 valid even if given and published late as long as it is given and published prior to the  
2 election as early as practicable. A district may not levy any taxes that are not  
3 expressly authorized under subch. V of ch. 77. The district may not levy any taxes  
4 until the professional football team and the governing body of the municipality in  
5 which the football stadium facilities are located agree on how to fund the  
6 maintenance of the football stadium facilities. The district may not levy any taxes  
7 until the professional football team and the governing body of the municipality in  
8 which the football stadium facilities are located agree on how to distribute the  
9 proceeds, if any, from the sale of naming rights related to the football stadium  
10 facilities. If a district board adopts a resolution that imposes taxes and the resolution  
11 is approved by the electors, the district shall deliver a certified copy of the resolution  
12 to the secretary of revenue at least ~~30~~ 120 days before its effective date. If a district  
13 board adopts a resolution that imposes taxes and the resolution is not approved by  
14 the electors, the district is dissolved.

15 **SECTION 328m. Effective dates.** This act takes effect on January 1, 2010,  
16 except as follows:

17 (1) The amendment of sections 77.51 (21m) and 77.52 (2) (a) 5. a. of the statutes  
18 takes effect on December 31, 2009.

19 (END)



**RESEARCH APPENDIX -**

**PLEASE DO NOT REMOVE FROM DRAFTING FILE**

Date Transfer Requested: 03/21/2008 (Per: CMH)

**☛ Compile Draft – Appendix E**

... Part 01 of 03 ...

- |   |   |
|---|---|
| A ☛ The 2007 drafting file for LRB-3832 | G ☛ The 2007 drafting file for LRB-4296 |
| B ☛ The 2007 drafting file for LRB-4188 | H ☛ The 2007 drafting file for LRB-4297 |
| C ☛ The 2007 drafting file for LRB-4292 | I ☛ The 2007 drafting file for LRB-4298 |
| D ☛ The 2007 drafting file for LRB-4293 | J ☛ The 2007 drafting file for LRB-4299 |
| E ☛ The 2007 drafting file for LRB-4294 | K ☛ The 2007 drafting file for LRB-4300 |
| F ☛ The 2007 drafting file for LRB-4295 | L ☛ The 2007 drafting file for LRB-4301 |

2007 LRB-4294 has been copied/added to the drafting file for

**2007 LRBb1275**

(SA 1 to AB 1) (Mr8)



**RESEARCH APPENDIX -**

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**☛ Compile Draft – Appendix E**

... Part 02 of 03 ...

- |   |   |
|---|---|
| A ☛ The 2007 drafting file for LRB-3832 | G ☛ The 2007 drafting file for LRB-4296 |
| B ☛ The 2007 drafting file for LRB-4188 | H ☛ The 2007 drafting file for LRB-4297 |
| C ☛ The 2007 drafting file for LRB-4292 | I ☛ The 2007 drafting file for LRB-4298 |
| D ☛ The 2007 drafting file for LRB-4293 | J ☛ The 2007 drafting file for LRB-4299 |
| E ☛ The 2007 drafting file for LRB-4294 | K ☛ The 2007 drafting file for LRB-4300 |
| F ☛ The 2007 drafting file for LRB-4295 | L ☛ The 2007 drafting file for LRB-4301 |

2007 LRB-4294 has been copied/added to the drafting file for

**2007 LRBb1275**

(SA 1 to AB 1) (Mr8)



**RESEARCH APPENDIX -**

**PLEASE DO NOT REMOVE FROM DRAFTING FILE**

Date Transfer Requested: 03/21/2008 (Per: CMH)

**☛ Compile Draft – Appendix E**

... Part 03 of 03 ...

- |   |   |
|---|---|
| A ☛ The 2007 drafting file for LRB-3832 | G ☛ The 2007 drafting file for LRB-4296 |
| B ☛ The 2007 drafting file for LRB-4188 | H ☛ The 2007 drafting file for LRB-4297 |
| C ☛ The 2007 drafting file for LRB-4292 | I ☛ The 2007 drafting file for LRB-4298 |
| D ☛ The 2007 drafting file for LRB-4293 | J ☛ The 2007 drafting file for LRB-4299 |
| E ☛ The 2007 drafting file for LRB-4294 | K ☛ The 2007 drafting file for LRB-4300 |
| F ☛ The 2007 drafting file for LRB-4295 | L ☛ The 2007 drafting file for LRB-4301 |

2007 LRB-4294 has been copied/added to the drafting file for

**2007 LRBb1275**

(SA 1 to AB 1) (Mr8)