



WISCONSIN LEGISLATIVE COUNCIL AMENDMENT MEMO

2007 Assembly Bill 186

**Assembly
Amendment 1**

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Assembly Bill 186 creates a sales and use tax exemption for maintenance equipment and supplies used exclusively by a cemetery or corporation described under s. 501 (c) (13) of the U.S. Internal Revenue Code. Under this provision of the Internal Revenue Code, cemetery companies are “companies owned and operated exclusively for the benefit of their members or which are not operated for profit; and any corporation chartered solely for the purpose of the disposal of bodies by burial or cremation which is not permitted by its charter to engage in any business not necessarily incident to that purpose and no part of the earnings of which inures to the benefit of any private shareholder or individual.”

Assembly Amendment 1 expands the sales and use tax exemption from “maintenance equipment and supplies” to include all tangible personal property or taxable services used exclusively by the cemetery company or corporation for the purposes of the company or corporation.

Legislative History

Assembly Amendment 1 was offered by Representative Sheridan. On May 30, 2007, the Assembly Committee on Ways and Means adopted Assembly Amendment 1 by a vote of Ayes, 13; Noes, 0, and recommended for passage Assembly Bill 186, as amended, by a vote of Ayes, 13; Noes, 0.

WF:jal