AN ACT to create 77.54 (50) of the statutes; relating to: a sales and use tax exemption for equipment and supplies used by nonprofit cemeteries.

Analysis by the Legislative Reference Bureau

This bill creates a sales and use tax exemption for maintenance equipment and supplies used exclusively by nonprofit cemeteries.

Because this bill relates to an exemption from state or local taxes, it may be referred to the Joint Survey Committee on Tax Exemptions for a report to be printed as an appendix to the bill.

For further information see the state and local fiscal estimate, which will be printed as an appendix to this bill.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

SECTION 1. 77.54 (50) of the statutes is created to read:

77.54 (50) The gross receipts from the sale of and the storage, use, or other consumption of maintenance equipment and supplies used exclusively by a cemetery company or corporation described under section 501 (c) (13) of the Internal Revenue Code for the purposes of the company or corporation.
SECTION 2. Effective date.

(1) This act takes effect on the first day of 2nd month beginning after publication.