



## 2009 ASSEMBLY BILL 339

July 8, 2009 – Introduced by Representatives MURTHA, ROTH, SUDER, TOWNSEND, BROOKS, LEMAHIEU, HONADEL, KNODL, SPANBAUER, VOS and GUNDERSON, cosponsored by Senator A. LASEE. Referred to Joint Committee on Finance.

1     **AN ACT to create** 77.54 (57) of the statutes; **relating to:** a sales and use tax  
2             exemption for building materials used to construct or remodel single-family  
3             residences.

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### *Analysis by the Legislative Reference Bureau*

This bill provides a sales and use tax exemption for lumber, siding, cement, windows, doors, and roofing materials used to construct or remodel single-family residences.

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.

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

4             **SECTION 1.** 77.54 (57) of the statutes is created to read:  
5             77.54 (57) For the 12-month period beginning on the effective date of this  
6             subsection .... [LRB inserts date], the gross receipts from the sale of and the storage,

**ASSEMBLY BILL 339****SECTION 1**

1 use, or other consumption of lumber, siding, cement, windows, doors, and roofing  
2 materials used to construct or remodel single-family residences if the constructed  
3 residences are placed in service after the effective date of this subsection .... [LRB  
4 inserts date] or if the remodeling is completed after the effective date of this  
5 subsection .... [LRB inserts date].

6 **SECTION 2. Effective date.**

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

9 (END)