

1 <sup>or (d)</sup> **SECTION 124.** 77.51 (22) (a) of the statutes is amended to read:

2 77.51 (22) (a) "Use" includes the exercise of any right or power over tangible  
3 personal property, items or property <sup>or works</sup> under s. 77.52 (1) (b), or (c), digital audiovisual  
4 works, or taxable services incident to the ownership, possession or enjoyment of the  
5 property, items <sup>works</sup>, or services, or the results produced by the services, including  
6 installation or affixation to real property and including the possession of, or the  
7 exercise of any right or power over tangible personal property, items or property <sup>or works</sup>  
8 under s. 77.52 (1) (b), or (c), digital audiovisual works, by a lessee under a lease, except  
9 that "use" does not include the activities under sub. (18). <sup>or (d)</sup>

10 **SECTION 125.** 77.51 (22) (b) of the statutes is amended to read:

11 77.51 (22) (b) In this subsection "enjoyment" includes a purchaser's right to  
12 direct the disposition of property, items or property <sup>or works</sup> under s. 77.52 (1) (b), or (c), or  
13 digital audiovisual works, whether or not the purchaser has possession of the  
14 property, items, or works. "Enjoyment" also includes, but is not limited to, having  
15 shipped into this state by an out-of-state supplier printed material which is  
16 designed to promote the sale of property, items, or property <sup>or works</sup> under s. 77.52 (1) (b), or  
17 (c), digital audiovisual works, or services, or which is otherwise related to the  
18 business activities, of the purchaser of the printed material or printing service. <sup>or (d)</sup>

19 **SECTION 126.** 77.51 (22) (bm) of the statutes is created to read:

20 77.51 (22) (bm) In this subsection, "exercise of any right or power over tangible  
21 personal property, items, or property <sup>or works</sup> under s. 77.52 (1) (b), or (c), digital audiovisual  
22 works, or taxable services" includes distributing, selecting recipients, determining  
23 mailing schedules, or otherwise directing the distribution, dissemination, or  
24 disposal of tangible personal property, items, or property <sup>or works</sup> under s. 77.52 (1) (b), or (c),  
25 digital audiovisual works, or taxable services, regardless of whether the purchaser  
<sup>or (d)</sup>

1 of such property, items, works, or services owns or physically possesses, in this state,  
2 the property, items, works, or services.

3 **SECTION 127.** 77.51 (24) of the statutes is created to read:

4 77.51 (24) "Value-added nonvoice data service" means a service in which  
5 computer processing applications are used to act on the form, content, code, or  
6 protocol of the data provided by the service and are used primarily for a purpose other  
7 than for transmitting, conveying, or routing data.

8 **SECTION 128.** 77.51 (25) of the statutes is created to read:

9 77.51 (25) "Vertical service" means an ancillary service that is provided with  
10 one or more telecommunications services and allows customers to identify callers  
11 and to manage multiple calls and call connections, including conference bridging  
12 services.

13 **SECTION 129.** 77.51 (26) of the statutes is created to read:

14 77.51 (26) "Voice mail service" means an ancillary service that allows a  
15 customer to store, send, or receive recorded messages, not including any vertical  
16 service that the customer must have to use the voice mail service.

17 **SECTION 130.** 77.52 (1) of the statutes is renumbered 77.52 (1) (a) and amended  
18 to read:

19 77.52 (1) (a) For the privilege of selling, licensing, leasing or renting tangible  
20 personal property, including accessories, components, attachments, parts, supplies  
21 and materials, at retail a tax is imposed upon all retailers at the rate of 5% of the  
22 ~~gross receipts~~ sales price from the sale, license, lease or rental of tangible personal  
23 property, including accessories, components, attachments, parts, supplies and  
24 materials, sold, leased or rented at retail in this state, as determined under s. 77.522.

25 **SECTION 131.** 77.52 (1) (b) of the statutes is created to read:

1           77.52 (1) (b) For the privilege of selling at retail coins and stamps of the United  
2 States that are sold or traded as collectors' items above their face value, a tax is  
3 imposed on all retailers at the rate of 5 percent of the sales price from the sale of such  
4 coins and stamps.

5           **SECTION 132.** 77.52 (1) (c) of the statutes is created to read:

6           77.52 (1) (c) For the privilege of leasing property that is affixed to real property,  
7 a tax is imposed on all retailers at the rate of 5 percent of the sales price from the lease  
8 of such property, if the lessor has the right to remove the leased property upon breach  
9 or termination of the lease agreement, unless the lessor of the leased property is also  
10 the lessor of the real property to which the leased property is affixed.

11           **SECTION 133.** 77.52 (1) (d) of the statutes is created to read:

12           77.52 (1) (d) A tax is imposed on all retailers at the rate of 5 percent of the sales  
13 price from the sale, license, lease, or rental of digital audiovisual works at retail for  
14 the right to use the digital audiovisual works on a permanent or less than permanent  
15 basis and regardless of whether the purchaser is required to make continued  
16 payments for such right.

17           **SECTION 134.** 77.52 (1b) of the statutes is repealed and recreated to read:

18           77.52 (1b) All sales, licenses, leases, or rentals of tangible personal property  
19 or items, property, or works under sub. (1) (b), (c), or (d) at retail in this state are  
20 subject to the tax imposed under sub. (1) unless an exemption in this subchapter  
21 applies.

22           **SECTION 135.** 77.52 (2) (intro.) of the statutes is amended to read:

23           77.52 (2) (intro.) For the privilege of selling, licensing, performing or furnishing  
24 the services described under par. (a) at retail in this state, as determined under s.  
25 77.522, to consumers or users, regardless of whether the consumer or user has the

1 right of permanent use or less than the right of permanent use and regardless of  
2 whether the service is conditioned on continued payment from the purchaser, a tax  
3 is imposed upon all persons selling, licensing, performing or furnishing the services  
4 at the rate of 5% of the ~~gross receipts~~ sales price from the sale, license, performance  
5 or furnishing of the services.

6 **SECTION 136.** 77.52 (2) (a) 5. a. of the statutes is amended to read:

7 77.52 (2) (a) 5. a. The sale of telecommunications and Internet access services,  
8 except services subject to 4 USC 116 to 126, as amended by P.L. 106-252, that either  
9 originate or terminate in this state; except services that are obtained by means of a  
10 toll-free number, that originate outside this state and that terminate in this state;  
11 and are charged to a service address in this state, regardless of the location where  
12 that charge is billed or paid; and the sale of the rights to purchase  
13 telecommunications services, including purchasing reauthorization numbers, by  
14 paying in advance and by using an access number and authorization code, except  
15 sales that are subject to subd. 5. b.

16 **SECTION 137.** 77.52 (2) (a) 5. a. of the statutes, as affected by 2009 Wisconsin  
17 Act ... (this act), is amended to read:

18 77.52 (2) (a) 5. a. The sale of ~~telecommunications and Internet access~~ services,  
19 ~~except services subject to 4 USC 116 to 126, as amended by P.L. 106-252, that either~~  
20 ~~originate or terminate in this state; except services that are obtained by means of a~~  
21 ~~toll-free number, that originate outside this state and that terminate in this state;~~  
22 ~~and are charged to a service address in this state, regardless of the location where~~  
23 ~~that charge is billed or paid; and the sale of the rights to purchase~~  
24 ~~telecommunications services, including purchasing reauthorization numbers, by~~

1 ~~paying in advance and by using an access number and authorization code, except~~  
2 ~~sales that are subject to subd. 5. b.~~

3 **SECTION 138.** 77.52 (2) (a) 5. am. of the statutes is created to read:

4 77.52 (2) (a) 5. am. The sale of intrastate, interstate, and international  
5 telecommunications services, except interstate 800 services.

6 **SECTION 139.** 77.52 (2) (a) 5. b. of the statutes is repealed.

7 **SECTION 140.** 77.52 (2) (a) 5. c. of the statutes is created to read:

8 77.52 (2) (a) 5. c. The sale of ancillary services, except detailed  
9 telecommunications billing services.

10 **SECTION 141.** 77.52 (2) (a) 5m. of the statutes is amended to read:

11 77.52 (2) (a) 5m. The sale of services that consist of recording  
12 telecommunications messages and transmitting them to the purchaser of the service  
13 or at that purchaser's direction, but not including those services if they are merely  
14 an that are taxable under subd. 5. or services that are incidental, as defined in s.  
15 77.51 (5), element of to another service that is not taxable under this subchapter and  
16 sold to that the purchaser of the incidental service and is not taxable under this  
17 subchapter.

18 **SECTION 142.** 77.52 (2) (a) 10. of the statutes is amended to read:

19 77.52 (2) (a) 10. Except for services provided by veterinarians and except for  
20 installing or applying tangible personal property that, subject to par. (ag), when  
21 installed or applied, will constitute an addition or capital improvement of real  
22 property, the repair, service, alteration, fitting, cleaning, painting, coating, towing,  
23 inspection, and maintenance of all items of tangible personal property, items or  
24 property under sub. (1) (b) or (c), or digital audiovisual works, unless, at the time of  
25 that repair, service, alteration, fitting, cleaning, painting, coating, towing,

or works

1 inspection, or maintenance, a sale in this state of the type of property, item, or work  
 2 repaired, serviced, altered, fitted, cleaned, painted, coated, towed, inspected, or  
 3 maintained would have been exempt to the customer from sales taxation under this  
 4 subchapter, other than the exempt sale of a motor vehicle or truck body to a  
 5 nonresident under s. 77.54 (5) (a) and other than nontaxable sales under s. 77.51  
 6 (14r) 77.522 or unless the repair, service, alteration, fitting, cleaning, painting,  
 7 coating, towing, inspection, or maintenance is provided under a contract that is  
 8 subject to tax under subd. 13m. The tax imposed under this subsection applies to the  
 9 repair, service, alteration, fitting, cleaning, painting, coating, towing, inspection, or  
 10 maintenance of items listed in par. (ag), regardless of whether the installation or  
 11 application of tangible personal property, items or property under sub. (1) (b), or (c),  
 12 or digital audiovisual works related to the items is an addition to or a capital  
 13 improvement of real property, except that the tax imposed under this subsection does  
 14 not apply to the original installation or the complete replacement of an item listed  
 15 in par. (ag), if that installation or replacement is a real property construction activity  
 16 under s. 77.51 (2).

17 **SECTION 143.** 77.52 (2) (a) 11. of the statutes, as affected by 2007 Wisconsin Act  
 18 20, is amended to read:

19 77.52 (2) (a) 11. The producing, fabricating, processing, printing, or imprinting  
 20 of tangible personal property, items or property under sub. (1) (b), or (c), or digital  
 21 audiovisual works for a consideration for consumers who furnish directly or  
 22 indirectly the materials used in the producing, fabricating, processing, printing, or  
 23 imprinting. This subdivision does not apply to the printing or imprinting of tangible  
 24 personal property, items or property under sub. (1) (b), or (c), or digital audiovisual

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1 works that results in printed material, catalogs, or envelopes that are exempt under  
2 s. 77.54 (25) or (25m).

3 SECTION 144. 77.52 (2) (a) 13m. of the statutes is created to read:

4 77.52 (2) (a) 13m. The sale of contracts, including service contracts,  
5 maintenance agreements, computer software maintenance contracts for prewritten  
6 computer software, and warranties, that provide, in whole or in part, for the future  
7 performance of or payment for the repair, service, alteration, fitting, cleaning,  
8 painting, coating, towing, inspection, or maintenance of tangible personal property,  
9 items, or property under sub. (1) (b), or (c), or digital audiovisual works, unless the  
10 sale, license, lease, or rental in this state of the property, items, or works to which the  
11 contract relates is or was exempt, to the purchaser of the contract, from taxation  
12 under this subchapter.

13 SECTION 145. 77.52 (2m) (a) of the statutes is amended to read:

14 77.52 (2m) (a) With respect to the services subject to tax under sub. (2), no part  
15 of the charge for the service may be deemed a sale or rental of tangible personal  
16 property, items, or property under sub. (1) (b), or (c), or digital audiovisual works if the  
17 property, items, or works transferred by the service provider is are incidental to the  
18 selling, performing or furnishing of the service, except as provided in par. (b).

19 SECTION 146. 77.52 (2m) (b) of the statutes is amended to read:

20 77.52 (2m) (b) With respect to the services subject to tax under sub. (2) (a) 7.,  
21 10., 11. and 20., all property, items, or property under sub. (1) (b), or (c), or digital  
22 audiovisual works physically transferred, or transferred electronically, to the  
23 customer in conjunction with the selling, performing or furnishing of the service is  
24 a sale of tangible personal property, items, or property under sub. (1) (b), or (c), or

1 digital audiovisual works <sup>(2)</sup> separate from the selling, performing or furnishing of the  
2 service.

3 **SECTION 147.** 77.52 (2n) of the statutes is repealed and recreated to read:

4 77.52 (2n) The selling, licensing, performing, or furnishing of the services  
5 described under sub. (2) (a) at retail in this state, as determined under s. 77.522, is  
6 subject to the tax imposed under sub. (2) unless an exemption in this subchapter  
7 applies.

8 **SECTION 148.** 77.52 (3m) of the statutes is repealed.

9 **SECTION 149.** 77.52 (3n) of the statutes is repealed.

10 **SECTION 150.** 77.52 (4) of the statutes is amended to read:

11 77.52 (4) It is unlawful for any retailer to advertise or hold out or state to the  
12 public or to any customer, directly or indirectly, that the tax or any part thereof will  
13 be assumed or absorbed by the retailer or that it will not be added to the selling price  
14 of the property, <sup>or</sup> ~~items or property under sub. (1) (b) or (c), or~~ digital audiovisual works <sup>(2)</sup>  
15 sold or that if added it, or any part thereof, will be refunded. Any person who violates  
16 this subsection is guilty of a misdemeanor.

17 **SECTION 151.** 77.52 (6) of the statutes is repealed.

18 **SECTION 152.** 77.52 (7) of the statutes is amended to read:

19 77.52 (7) Every person desiring to operate as a seller within this state who  
20 holds a valid certificate under s. 73.03 (50) shall file with the department an  
21 application for a permit for each place of operations. Every application for a permit  
22 shall be made upon a form prescribed by the department and shall set forth the name  
23 under which the applicant intends to operate, the location of the applicant's place of  
24 operations, and the other information that the department requires. The Except as  
25 provided in sub. (7b), the application shall be signed by the owner if a sole proprietor;



1 in the case of sellers other than sole proprietors, the application shall be signed by  
 2 the person authorized to act on behalf of such sellers. A nonprofit organization that  
 3 has ~~gross receipts~~ a sales price taxable under s. 77.54 (7m) shall obtain a seller's  
 4 permit and pay taxes under this subchapter on all taxable ~~gross receipts~~ sales prices  
 5 received after it is required to obtain that permit. If that organization becomes  
 6 eligible later for the exemption under s. 77.54 (7m) except for its possession of a  
 7 seller's permit, it may surrender that permit.

8 **SECTION 153.** 77.52 (7b) of the statutes is created to read:

9 77.52 (7b) Any person who may register under sub. (7) may designate an agent,  
 10 as defined in s. 77.524 (1) (ag), to register with the department under sub. (7), in the  
 11 manner prescribed by the department.

12 **SECTION 154.** 77.52 (12) of the statutes is amended to read:

13 77.52 (12) A person who operates as a seller in this state without a permit or  
 14 after a permit has been suspended or revoked or has expired, unless the person has  
 15 a temporary permit under sub. (11), and each officer of any corporation, partnership  
 16 member, limited liability company member, or other person authorized to act on  
 17 behalf of a seller who so operates, is guilty of a misdemeanor. Permits shall be held  
 18 only by persons actively operating as sellers of tangible personal property, items, or  
 19 property under sub. (1) (b), or (c), digital audiovisual works, or taxable services. Any  
 20 person not so operating shall forthwith surrender that person's permit to the  
 21 department for cancellation. The department may revoke the permit of a person  
 22 found not to be actively operating as a seller of tangible personal property, items, or  
 23 property under sub. (1) (b), or (c), digital audiovisual works, or taxable services.

24 **SECTION 155.** 77.52 (13) of the statutes is amended to read: or (d)

or works

1            77.52 (13) For the purpose of the proper administration of this section and to  
 2 prevent evasion of the sales tax it shall be presumed that all receipts are subject to  
 3 the tax until the contrary is established. The burden of proving that a sale of tangible  
 4 personal property, <sup>or</sup> ~~items~~ <sup>or</sup> ~~property~~ <sup>or works</sup> under sub. (1) (b), <sup>or</sup> ~~(c)~~, ~~digital audiovisual~~  
 5 ~~works~~ or services is not a taxable sale at retail is upon the person who makes the sale  
 6 unless that person takes from the purchaser ~~a~~ an electronic or a paper certificate,  
 7 in a manner prescribed by the department, to the effect that the property, item, work,  
 8 or service is purchased for resale or is otherwise exempt, except that no certificate  
 9 is required for sales of cattle, sheep, goats, and pigs that are sold at an animal  
 10 market, as defined in s. 95.68 (1) (ag), and no certificate is required for sales of  
 11 commodities, as defined in 7 USC 2, that are consigned for sale in a warehouse in or  
 12 from which the commodity is deliverable on a contract for future delivery subject to  
 13 the rules of a commodity market regulated by the U.S. commodity futures trading  
 14 commission if upon the sale the commodity is not removed from the warehouse the  
 15 sale of tangible personal property, items, property, or works under sub. (1) (b), (c), or  
 16 (d), and services that are exempt under s. 77.54 (7), (7m), (8), (10), (11), (14), (15), (17),  
 17 (20n), (21), (22b), (31), (32), (35), (36), (37), (42), (44), (45), (46), (51), and (52).

18            **SECTION 156.** 77.52 (14) (a) (intro.) and 1. and (b) of the statutes are  
 19 consolidated, renumbered 77.52 (14) (a) and amended to read:

20            77.52 (14) (a) The certificate referred to in sub. (13) relieves the seller from the  
 21 burden of proof of the tax otherwise applicable only if any of the following is true:  
 22 1. The certificate is taken in good faith the seller obtains a fully completed exemption  
 23 certificate, or the information required to prove the exemption, from a person who  
 24 is engaged as a seller of tangible personal property or taxable services and who holds  
 25 the permit provided for in sub. (9) and who, at the time of purchasing purchaser no

1 later than 90 days after the date of the sale of the tangible personal property, items  
2 or property under sub. (1) (b) or (c), digital audiovisual works, or services, intends to  
3 sell it in the regular course of operations or is unable to ascertain at the time of  
4 purchase whether the property or service will be sold or will be used for some other  
5 purpose. (b) except as provided in par. (am). The certificate under sub. (13) shall not  
6 relieve the seller of the tax otherwise applicable if the seller fraudulently fails to  
7 collect sales tax, solicits the purchaser to claim an unlawful exemption, or accepts  
8 an exemption certificate from a purchaser who claims to be an entity that is not  
9 subject to the taxes imposed under this subchapter, if the subject of the transaction  
10 sought to be covered by the exemption certificate is received by the purchaser at a  
11 location operated by the seller in this state and the exemption certificate clearly and  
12 affirmatively indicates that the claimed exemption is not available in this state. The  
13 certificate referred to in sub. (13) shall be signed by and bear the name and address  
14 of provide information that identifies the purchaser, and shall indicate the general  
15 character of the tangible personal property or service sold by the purchaser and the  
16 basis for the claimed exemption and a paper certificate shall be signed by the  
17 purchaser. The certificate shall be in such form as the department prescribes by rule.

18 **SECTION 157.** 77.52 (14) (a) 2. of the statutes is repealed.

19 **SECTION 158.** 77.52 (14) (am) of the statutes is created to read:

20 77.52 (14) (am) If the seller has not obtained a fully completed exemption  
21 certificate or the information required to prove the exemption, as provided in par. (a),  
22 the seller may, no later than 120 days after the department requests that the seller  
23 substantiate the exemption, either provide proof of the exemption to the department  
24 by other means or obtain, in good faith, a fully completed exemption certificate from  
25 the purchaser.

1 SECTION 159. 77.52 (14) (bm) of the statutes is created to read:

2 77.52 (14) (bm) A certified service provider is relieved from liability for the tax  
3 otherwise applicable to the same extent as the seller, who is the certified service  
4 provider's client, is relieved from liability for the tax otherwise applicable under par.  
5 (a) or (am).

6 SECTION 160. 77.52 (15) of the statutes is amended to read:

7 77.52 (15) If a purchaser who gives a resale certificate purchases tangible  
8 personal property, items, or property under sub. (1) (b), or (c), digital audiovisual  
9 works, or taxable services without paying a sales tax or use tax on such purchase  
10 because such property, items, works, or services were for resale makes any use of the  
11 property, items, works, or services other than retention, demonstration or display  
12 while holding it the property, items, works, or services for sale, lease or rental in the  
13 regular course of the purchaser's operations, the use shall be taxable to the  
14 purchaser under s. 77.53 as of the time that the property is, items, works, or services  
15 are first used by the purchaser, and the sales purchase price of the property, items,  
16 works, or services to the purchaser shall be the measure of the tax. Only when there  
17 ~~is an unsatisfied use tax liability on this basis because the seller has provided~~  
18 ~~incorrect information about that transaction to the department shall the seller be~~  
19 ~~liable for sales tax with respect to the sale of the property to the purchaser.~~

20 SECTION 161. 77.52 (16) of the statutes is amended to read:

21 or work 77.52 (16) Any person who gives a resale certificate for property, items, or  
22 property under sub. (1) (b), or (c), digital audiovisual works, or services which that  
23 person knows at the time of purchase is not to be resold by that person in the regular  
24 course of that person's operations as a seller for the purpose of evading payment to  
25 the seller of the amount of the tax applicable to the transaction is guilty of a

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1 <sup>or works</sup> misdemeanor. Any person certifying to the seller that the sale of property, items <sup>or</sup>  
 2 property under sub. (1) (b), <sup>or</sup> (c), digital audiovisual works <sup>or</sup> taxable service is  
 3 exempt, knowing at the time of purchase that it is not exempt, for the purpose of <sup>or (d)</sup>  
 4 evading payment to the seller of the amount of the tax applicable to the transaction,  
 5 is guilty of a misdemeanor.

6 SECTION 162. 77.52 (17m) (b) 6. of the statutes is amended to read:

7 <sup>or</sup> 77.52 (17m) (b) 6. The applicant purchases enough tangible personal property, <sup>or</sup>  
 8 items, <sup>or</sup> property, <sup>or works</sup> under sub. (1) (b), <sup>or</sup> (c), digital audiovisual works <sup>or</sup> under <sup>or (d)</sup>  
 9 circumstances that make it difficult to determine whether the property, items, <sup>or</sup>  
 10 works will be subject to a tax under this subchapter.

11 SECTION 163. 77.52 (19) of the statutes is amended to read:

12 77.52 (19) The department shall by rule provide for the efficient collection of <sup>or works</sup>  
 13 the taxes imposed by this subchapter on sales of property, items <sup>or</sup> property <sup>or</sup> under  
 14 sub. (1) (b), <sup>or</sup> (c), digital audiovisual works <sup>or</sup> services by persons not regularly <sup>or (d)</sup>  
 15 engaged in selling at retail in this state or not having a permanent place of business,  
 16 but who are temporarily engaged in selling from trucks, portable roadside stands,  
 17 concessions at fairs and carnivals, and the like. The department may authorize such  
 18 persons to sell property, <sup>or</sup> items, <sup>or</sup> property <sup>or works</sup> under sub. (1) (b), <sup>or</sup> (c), <sup>or</sup> digital <sup>or (d)</sup>  
 19 audiovisual works or sell, perform, or furnish services on a permit or nonpermit basis  
 20 as the department by rule prescribes and failure of any person to comply with such  
 21 rules constitutes a misdemeanor.

22 SECTION 164. 77.52 (20) of the statutes is created to read:

23 77.52 (20) (a) Except as provided in par. (b), the entire sales price of a bundled  
 24 transaction is subject to the tax imposed under this subchapter.

1 (b) At the retailer's option, if the retailer can identify, by reasonable and  
2 verifiable standards from the retailer's books and records that are kept in the  
3 ordinary course of its business for other purposes, including purposes unrelated to  
4 taxes, the portion of the price that is attributable to products that are not subject to  
5 the tax imposed under this subchapter, that portion of the sales price is not taxable  
6 under this subchapter. This paragraph does not apply to a bundled transaction that  
7 contains food and food ingredients, drugs, durable medical equipment, mobility  
8 enhancing equipment, prosthetic devices, or medical supplies.

9 **SECTION 165.** 77.52 (21) of the statutes is created to read:

10 77.52 (21) A person who provides a product that is not a distinct and  
11 identifiable product because it is provided free of charge, as provided in s. 77.51 (3pf)  
12 (b), is the consumer of that product and shall pay the tax imposed under this  
13 subchapter on the purchase price of that product.

14 **SECTION 166.** 77.52 (22) of the statutes is created to read:

15 77.52 (22) With regard to transactions described in s. 77.51 (1f) (b), the service  
16 provider is the consumer of the tangible personal property, items, or property, or  
17 works under sub. (1) (b), (c), or (d) and shall pay the tax imposed under this  
18 subchapter on the purchase price of the property or items, or works

19 **SECTION 167.** 77.52 (23) of the statutes is created to read:

20 77.52 (23) With regard to transactions described in s. 77.51 (1f) (c), the service  
21 provider is the consumer of the service that is essential to the use or receipt of the  
22 other service and shall pay the tax imposed under this subchapter on the purchase  
23 price of the service that is essential to the use or receipt of the other service.

24 **SECTION 168.** 77.522 of the statutes is created to read:

25 **77.522 Sourcing.** (1) GENERAL. (a) In this section:

1           1. "Receive" means taking possession of tangible personal property or items or  
2 property under s. 77.52 (1) (b) or (c); making first use of services; or taking possession  
3 or making first use of digital goods, whichever comes first. "Receive" does not include  
4 a shipping company taking possession of tangible personal property or items or  
5 property under s. 77.52 (1) (b) or (c) on a purchaser's behalf.

6           2. "Transportation equipment" means any of the following:

7           a. Locomotives and railcars that are used to carry persons or property in  
8 interstate commerce.

9           b. Trucks and truck tractors that have a gross vehicle weight rating of 10,001  
10 pounds or greater, trailers, semitrailers, and passenger buses, if such vehicles are  
11 registered under the international registration plan under s. 341.405 and operated  
12 under the authority of a carrier that is authorized by the federal government to carry  
13 persons or property in interstate commerce.

14           c. Aircraft that is operated by air carriers that are authorized by the federal  
15 government or a foreign authority to carry persons or property in interstate or  
16 foreign commerce.

17           d. Containers that are designed for use on the vehicles described in subd. 2. a.  
18 to c. and component parts attached to or secured on such vehicles.

19           (b) Except as provided in par. (c) and subs. (2), (3), and (4), the location of a sale  
20 is determined as follows:

21           1. If a purchaser receives the product at a seller's business location, the sale  
22 occurs at that business location.

23           2. If a purchaser does not receive the product at a seller's business location, the  
24 sale occurs at the location where the purchaser, or the purchaser's designated donee,

1 receives the product, including the location indicated by the instructions known to  
2 the seller for delivery to the purchaser or the purchaser's designated donee.

3 3. If the location of a sale of a product cannot be determined under subds. 1. and  
4 2., the sale occurs at the purchaser's address as indicated by the seller's business  
5 records, if the records are maintained in the ordinary course of the seller's business  
6 and if using that address to establish the location of a sale is not in bad faith.

7 4. If the location of a sale of a product cannot be determined under subds. 1. to  
8 3., the sale occurs at the purchaser's address as obtained during the consummation  
9 of the sale, including the address indicated on the purchaser's payment instrument,  
10 if no other address is available and if using that address is not in bad faith.

11 5. If the location of a sale of a product cannot be determined under subds. 1. to  
12 4., the location of the sale is determined as follows:

13 a. If the item sold is tangible personal property or an item or property under  
14 s. 77.52 (1) (b) or (c), the sale occurs at the location from which the tangible personal  
15 property or item or property under s. 77.52 (1) (b) or (c) is shipped.

16 b. If the item sold is a digital good, or computer software delivered  
17 electronically, the sale occurs at the location from which the digital good or computer  
18 software was first available for transmission by the seller, not including any location  
19 that merely provided the digital transfer of the product sold.

20 c. If a service is sold, the sale occurs at the location from which the service was  
21 provided.

22 (c) The sale of direct mail occurs at the location from which the direct mail is  
23 shipped, if the purchaser does not provide to the seller a direct pay permit, an  
24 exemption certificate claiming direct mail, or other information that indicates the  
25 appropriate taxing jurisdiction to which the direct mail is delivered to the ultimate



1 recipients. If the purchaser provides an exemption certificate claiming direct mail  
2 or direct pay permit to the seller, the purchaser shall pay or remit, as appropriate,  
3 to the department the tax imposed under s. 77.53 on all purchases for which the tax  
4 is due and the seller is relieved from liability for collecting such tax. An exemption  
5 certificate claiming direct mail provided to a seller under this paragraph shall  
6 remain effective for all sales by the seller who received the exemption certificate to  
7 the purchaser who provided the exemption certificate, unless the purchaser revokes  
8 the exemption certificate in writing and provides such revocation to the seller.

9 (2) LEASE OR RENTAL. (a) Except as provided in pars. (b) and (c), with regard  
10 to the first or only payment on the lease or rental, the lease or rental of tangible  
11 personal property or items, property, or works under s. 77.52 (1) (b), (c), or (d) occurs  
12 at the location determined under sub. (1) (b). If the property, item, or work is moved  
13 from the place where the property, item, or work was initially delivered, the  
14 subsequent periodic payments on the lease or rental occur at the property's, item's,  
15 or work's primary location as indicated by an address for the property, item, or work  
16 that is provided by the lessee and that is available to the lessor in records that the  
17 lessor maintains in the ordinary course of the lessor's business, if the use of such an  
18 address does not constitute bad faith. The location of a lease or rental as determined  
19 under this paragraph shall not be altered by any intermittent use of the property,  
20 item, or work at different locations.

21 (b) The lease or rental of motor vehicles, trailers, semitrailers, and aircraft,  
22 that are not transportation equipment, occurs at the primary location of such motor  
23 vehicles, trailers, semitrailers, or aircraft as indicated by an address for the property  
24 that is provided by the lessee and that is available to the lessor in records that the  
25 lessor maintains in the ordinary course of the lessor's business, if the use of such an

1 address does not constitute bad faith, except that a lease or rental under this  
2 paragraph that requires only one payment occurs at the location determined under  
3 sub. (1) (b). The location of a lease or rental as determined under this paragraph shall  
4 not be altered by any intermittent use of the property at different locations.

5 (c) The lease or rental of transportation equipment occurs at the location  
6 determined under sub. (1) (b).

7 (d) A license of tangible personal property, items, or property under s. 77.52 (1)  
8 (b), or (c), or digital audiovisual works shall be treated as a lease or rental of tangible  
9 personal property under this subsection. (d)

10 **(3) TELECOMMUNICATIONS.** (a) In this subsection:

11 1. "Air-to-ground radiotelephone service" means a radio service in which  
12 common carriers are authorized to offer and provide radio telecommunications  
13 service for hire to subscribers in aircraft.

14 2. "Call-by-call basis" means any method of charging for telecommunications  
15 services by which the price of such services is measured by individual calls.

16 3. "Communications channel" means a physical or virtual path of  
17 communications over which signals are transmitted between or among customer  
18 channel termination points.

19 4. "Customer" means a person who enters into a contract with a seller of  
20 telecommunications services or, in any transaction for which the end user is not the  
21 person who entered into a contract with the seller of telecommunications services,  
22 the end user of the telecommunications services. "Customer" does not include a  
23 person who resells telecommunications services or, for mobile telecommunications  
24 services, a serving carrier under an agreement to serve a customer outside the home  
25 service provider's licensed service area.

1           5. "Customer channel termination point" means the location where a customer  
2 inputs or receives communications.

3           6. "End user" means the person who uses a telecommunications service. In the  
4 case of an entity, "end user" means the individual who uses the telecommunications  
5 service on the entity's behalf.

6           7. "Home service provider" means a home service provider under section 124  
7 (5) of P.L. 106-252.

8           8. "Mobile telecommunications service" means a mobile telecommunications  
9 service under 4 USC 116 to 126, as amended by P.L. 106-252.

10          9. "Place of primary use" means place of primary use, as determined under 4  
11 USC 116 to 126, as amended by P.L. 106-252.

12          10. "Postpaid calling service" means a telecommunications service that is  
13 obtained by paying for it on a call-by-call basis using a bankcard, travel card, credit  
14 card, debit card, or similar method, or by charging it to a telephone number that is  
15 not associated with the location where the telecommunications service originates or  
16 terminates. "Postpaid calling service" includes a telecommunications service, not  
17 including a prepaid wireless calling service, that would otherwise be a prepaid  
18 calling service except that the service provided to the customer is not exclusively a  
19 telecommunications service.

20          14. "Radio service" means a communication service provided by the use of radio,  
21 including radiotelephone, radiotelegraph, paging, and facsimile service.

22          15. "Radiotelegraph service" means transmitting messages from one place to  
23 another by means of radio.

24          16. "Radiotelephone service" means transmitting sound from one place to  
25 another by means of radio.

1           (b) Except as provided in pars. (d) to (j), the sale of a telecommunications service  
2 that is sold on a call-by-call basis occurs in the taxing jurisdiction for sales and use  
3 tax purposes where the call originates and terminates, in the case of a call that  
4 originates and terminates in the same such jurisdiction, or the taxing jurisdiction for  
5 sales and use tax purposes where the call originates or terminates and where the  
6 service address is located.

7           (c) Except as provided in pars. (d) to (j), the sale of a telecommunications service  
8 that is sold on a basis other than a call-by-call basis occurs at the customer's place  
9 of primary use.

10          (d) The sale of a mobile telecommunications service, except an air-to-ground  
11 radiotelephone service and a prepaid calling service, occurs at the customer's place  
12 of primary use.

13          (e) The sale of a postpaid calling service occurs at the location where the signal  
14 of the telecommunications service originates, as first identified by the seller's  
15 telecommunications system or, if the signal is not transmitted by the seller's  
16 telecommunications system, by information that the seller received from the seller's  
17 service provider.

18          (f) The sale of a prepaid calling service or a prepaid wireless calling service  
19 occurs at the location determined under sub. (1) (b), except that, if the service is a  
20 prepaid wireless calling service and the location cannot be determined under sub. (1)  
21 (b) 1. to 4., the prepaid wireless calling service occurs at the location determined  
22 under sub. (1) (b) 5. c. or at the location associated with the mobile telephone number,  
23 as determined by the seller.

1 (g) 1. The sale of a private communication service for a separate charge related  
2 to a customer channel termination point occurs at the location of the customer  
3 channel termination point.

4 2. The sale of a private communication service in which all customer channel  
5 termination points are located entirely in one taxing jurisdiction for sales and use  
6 tax purposes occurs in the taxing jurisdiction in which the customer channel  
7 termination points are located.

8 3. If the segments are charged separately, the sale of a private communication  
9 service that represents segments of a communications channel between 2 customer  
10 channel termination points that are located in different taxing jurisdictions for sales  
11 and use tax purposes occurs in an equal percentage in both such jurisdictions.

12 4. If the segments are not charged separately, the sale of a private  
13 communication service for segments of a communications channel that is located in  
14 more than one taxing jurisdiction for sales and use tax purposes occurs in each such  
15 jurisdiction in a percentage determined by dividing the number of customer channel  
16 termination points in that jurisdiction by the number of customer channel  
17 termination points in all jurisdictions where segments of the communications  
18 channel are located.

19 (h) The sale of an Internet access service occurs at the customer's place of  
20 primary use.

21 (i) The sale of ancillary services occurs at the customer's place of primary use.

22 (j) If the location of the customer's service address, channel termination point,  
23 or place of primary use is not known, the location where the seller receives or hands  
24 off the signal shall be considered, for purposes of this section, the customer's service  
25 address, channel termination point, or place of primary use.

1           **(4) FLORISTS.** (a) For purposes of this subsection, “retail florist” means a person  
2 engaged in the business of selling cut flowers, floral arrangements, and potted plants  
3 and who prepares such flowers, floral arrangements, and potted plants. “Retail  
4 florist” does not include a person who sells cut flowers, floral arrangements, and  
5 potted plants primarily by mail or via the Internet.

6           (b) Sales by a retail florist occur at the location determined by rule by the  
7 department.

8           **SECTION 169.** 77.523 (title) of the statutes is repealed.

9           **SECTION 170.** 77.523 of the statutes is renumbered 77.59 (9p) (a) and amended  
10 to read:

11           **77.59 (9p) (a)** If a customer purchases a service that is subject to 4 USC 116  
12 to 126, as amended by P.L. 106-252, and if the customer believes that the amount  
13 of the tax assessed for the service under this subchapter or the place of primary use  
14 or taxing jurisdiction assigned to the service is erroneous, the customer may request  
15 that the service provider correct the alleged error by sending a written notice to the  
16 service provider. The notice shall include a description of the alleged error, the street  
17 address for the customer’s place of primary use of the service, the account name and  
18 number of the service for which the customer seeks a correction, and any other  
19 information that the service provider reasonably requires to process the request.  
20 Within 60 days from the date that a service provider receives a request under this  
21 ~~section~~ paragraph, the service provider shall review its records to determine the  
22 customer’s taxing jurisdiction. If the review indicates that there is no error as  
23 alleged, the service provider shall explain the findings of the review in writing to the  
24 customer. If the review indicates that there is an error as alleged, the service  
25 provider shall correct the error and shall refund or credit the amount of any tax

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

8 **SECTION 171.** 77.524 (1) (a) of the statutes is renumbered 77.524 (1) (am).

9 **SECTION 172.** 77.524 (1) (ag) of the statutes is created to read:

10 77.524 (1) (ag) "Agent" means a person appointed by a seller to represent the  
11 seller before the states that are signatories to the agreement, as defined in s. 77.65  
12 (2) (a).

13 **SECTION 173.** 77.524 (1) (b) of the statutes is renumbered 77.51 (1g) and  
14 amended to read:

15 77.51 (1g) "Certified service provider" means an agent that is certified jointly  
16 by the states that are signatories to the agreement, as defined in s. 77.65 (2) (a), and  
17 that performs all of a seller's sales tax and use tax functions related to the seller's  
18 retail sales, except that a certified service provider is not responsible for a retailer's  
19 obligation to remit tax on the retailer's own purchases.

20 **SECTION 174.** 77.525 of the statutes is amended to read:

21 **77.525 Reduction to prevent double taxation.** Any person who is subject  
22 to the tax under s. 77.52 (2) (a) 5. ~~a.~~ on telecommunications services that terminate  
23 in this state and who has paid a similar tax on the same services to another state may  
24 reduce the amount of the tax remitted to this state by an amount equal to the similar  
25 tax properly paid to another state on those services or by the amount due this state

1 on those services, whichever is less. That person shall refund proportionally to the  
2 persons to whom the tax under s. 77.52 (2) (a) 5. ~~a.~~ was passed on an amount equal  
3 to the amounts not remitted. *under s. 77.52(1)(d)*

4 **SECTION 175.** 77.53 (1) of the statutes is amended to read:

5 77.53 (1) Except as provided in sub. (1m), an excise tax is levied and imposed  
6 on the use or consumption in this state of taxable services under s. 77.52 purchased  
7 from any retailer, at the rate of 5% of the sales purchase price of those services; on  
8 the storage, use or other consumption in this state of tangible personal property and  
9 items or property under s. 77.52 (1) (b) or (c) purchased from any retailer, at the rate  
10 of 5% of the sales purchase price of that the property or items; on the storage, use,  
11 or other consumption of digital audiovisual works purchased from any retailer, if the  
12 purchaser has the right to use the digital audiovisual works on a permanent or less  
13 than permanent basis and regardless of whether the purchaser is required to make  
14 continued payments for such right, at the rate of 5 percent of the sales price of the  
15 digital audiovisual works; and on the storage, use or other consumption of tangible  
16 personal property or items, property, or works under s. 77.52 (1) (b), (c), or (d)  
17 manufactured, processed or otherwise altered, in or outside this state, by the person  
18 who stores, uses or consumes it, from material purchased from any retailer, at the  
19 rate of 5% of the sales purchase price of that material.

20 **SECTION 176.** 77.53 (1b) of the statutes is repealed and recreated to read:

21 77.53 (1b) The storage, use, or other consumption in this state of tangible  
22 personal property, *or* items, *or* property *or works* under s. 77.52 (1) (b) *or* (c), or digital audiovisual  
23 works, and the use or other consumption in this state of a taxable service, purchased  
24 from any retailer is subject to the tax imposed in this section unless an exemption  
25 in this subchapter applies. *(d)*



SECTION 177

*or (d)*

1 SECTION 177. 77.53 (2) of the statutes is amended to read:

2 77.53 (2) Every person storing, using, or otherwise consuming in this state  
 3 tangible personal property, ~~items or property~~ <sup>or works</sup> specified under s. 77.52 (1) (b) ~~or~~ (c),  
 4 digital audiovisual works, or taxable services purchased from a retailer is liable for  
 5 the tax imposed by this section. The person's liability is not extinguished until the  
 6 tax has been paid to this state, but a receipt with the tax separately stated from a  
 7 retailer engaged in business in this state or from a retailer who is authorized by the  
 8 department, under such rules as it prescribes, to collect the tax and who is regarded  
 9 as a retailer engaged in business in this state for purposes of the tax imposed by this  
 10 section given to the purchaser under sub. (3) relieves the purchaser from further  
 11 liability for the tax to which the receipt refers.

12 SECTION 178. 77.53 (3) of the statutes is amended to read:

13 77.53 (3) Every retailer engaged in business in this state and making sales of  
 14 tangible personal property, ~~items or property~~ <sup>or works</sup> under s. 77.52 (1) (b) ~~or~~ (c), digital  
 15 audiovisual works, or taxable services ~~for delivery into this state or with knowledge~~  
 16 ~~directly or indirectly that the property or service is intended for storage, use or other~~  
 17 ~~consumption in that are sourced to this state under s. 77.522,~~ shall, at the time of  
 18 making the sales or, if the storage, use or other consumption of the tangible personal  
 19 property or taxable service is not then taxable under this section, at the time the  
 20 storage, use or other consumption becomes taxable, collect the tax from the  
 21 purchaser and give to the purchaser a receipt in the manner and form prescribed by  
 22 the department.

23 SECTION 179. 77.53 (4) of the statutes is repealed.

24 SECTION 180. 77.53 (9) of the statutes is amended to read:

*or (d)*

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

11 SECTION 181. 77.53 (9m) of the statutes is renumbered 77.53 (9m) (a) and  
 12 amended to read:

13 77.53 (9m) (a) Any person who is not otherwise required to collect any tax  
 14 imposed by this subchapter and who makes sales to persons within this state of  
 15 tangible personal property, items or property *or work* under s. 77.52 (1) (b) or (c), digital  
 16 audiovisual works, or taxable services the use of which is subject to tax under this  
 17 subchapter may register with the department under the terms and conditions that  
 18 the department imposes and shall obtain a valid certificate under s. 73.03 (50) and  
 19 thereby be authorized and required to collect, report, and remit to the department  
 20 the use tax imposed by this subchapter.

21 SECTION 182. 77.53 (9m) (b) of the statutes is created to read:

22 77.53 (9m) (b) Any person who may register under par. (a) may designate an  
 23 agent, as defined in s. 77.524 (1) (ag), to register with the department under par. (a),  
 24 in the manner prescribed by the department.

25 SECTION 183. 77.53 (9m) (c) of the statutes is created to read:

1 77.53 (9m) (c) The registration under par. (a) by a person who is not otherwise  
2 required to collect any tax imposed by this subchapter shall not be used as a factor  
3 in determining whether the seller has nexus with this state for any tax at any time.

4 **SECTION 184.** 77.53 (10) of the statutes is amended to read:

5 <sup>or (d)</sup> 77.53 (10) For the purpose of the proper administration of this section and to  
6 prevent evasion of the use tax and the duty to collect the use tax, it is presumed that  
7 tangible personal property, <sup>or works</sup> items, ~~or property~~ under s. 77.52 (1) (b), ~~or (c)~~, ~~digital~~  
8 audiovisual works, or taxable services sold by any person for delivery in this state  
9 is sold for storage, use, or other consumption in this state until the contrary is  
10 established. The burden of proving the contrary is upon the person who makes the  
11 sale unless that person takes from the purchaser ~~a~~ an electronic or paper certificate,  
12 in a manner prescribed by department, to the effect that the property, ~~items, or~~  
13 property under s. 77.52 (1) (b), ~~or (c)~~, ~~digital audiovisual works,~~ <sup>or (d)</sup> or taxable service is  
14 purchased for resale, or otherwise exempt from the tax; except that no certificate is  
15 required for sales of cattle, sheep, goats, and pigs that are sold at an animal market,  
16 as defined in s. 95.68 (1) (ag), and no certificate is required for sales of commodities,  
17 as defined in 7 USC 2, that are consigned for sale in a warehouse in or from which  
18 the commodity is deliverable on a contract for future delivery subject to the rules of  
19 a commodity market regulated by the U.S. commodity futures trading commission  
20 if upon the sale the commodity is not removed from the warehouse the sale of tangible  
21 personal property, items, property, or works under s. 77.52 (1) (b), (c), or (d), and  
22 services that are exempt under s. 77.54 (7), (7m), (8), (10), (11), (14), (15), (17), (20n),  
23 (21), (22b), (31), (32), (35), (36), (37), (42), (44), (45), (46), (51), and (52).

24 **SECTION 185.** 77.53 (11) of the statutes is renumbered 77.53 (11) (a) and  
25 amended to read:

<sup>or works</sup>

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

1 signed by the purchaser. The certificate shall be substantially in the form that the  
2 department prescribes by rule.

3 **SECTION 186.** 77.53 (11) (b) of the statutes is created to read:

4 77.53 (11) (b) If the seller has not obtained a fully completed exemption  
5 certificate or the information required to prove the exemption, as provided in par. (a),  
6 the seller may, no later than 120 days after the department requests that the seller  
7 substantiate the exemption, either provide proof of the exemption to the department  
8 by other means or obtain, in good faith, a fully completed exemption certificate from  
9 the purchaser.

10 **SECTION 187.** 77.53 (12) of the statutes is amended to read:

11 77.53 (12) If a purchaser who gives a certificate makes any storage or use of  
12 the property, ~~items or property~~ <sup>or works</sup> under s. 77.52 (1) (b), ~~or (c), digital audiovisual works,~~ <sup>or (d)</sup>  
13 or service other than retention, demonstration, or display while holding it for sale in  
14 the regular course of operations as a seller, the storage or use is taxable as of the time  
15 the property, ~~items or property~~ <sup>or works</sup> under s. 77.52 (1) (b), ~~or (c), digital audiovisual works,~~  
16 or service is first so stored or used.

17 **SECTION 188.** 77.53 (14) of the statutes is amended to read:

18 77.53 (14) It is presumed that tangible personal property, ~~items or property~~ <sup>or works</sup>  
19 ~~under s. 77.52 (1) (b), or (c), digital audiovisual works,~~ <sup>or (d)</sup> or taxable services shipped or  
20 brought to this state by the purchaser were purchased from or serviced by a retailer.

21 **SECTION 189.** 77.53 (15) of the statutes is amended to read:

22 77.53 (15) It is presumed that tangible personal property, ~~items or property~~ <sup>or works</sup>  
23 ~~under s. 77.52 (1) (b), or (c), digital audiovisual works,~~ <sup>or (d)</sup> or taxable services delivered  
24 outside this state to ~~a purchaser known by the retailer to be a resident of this state~~  
25 were purchased from a retailer for storage, use, or other consumption in this state

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

8 **SECTION 190.** 77.53 (16) of the statutes is amended to read:

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

24 **SECTION 191.** 77.53 (17) of the statutes is amended to read:

*or works*

## SECTION 191

1 <sup>for work</sup> 77.53 (17) This section does not apply to tangible personal property, <sup>or</sup> items <sup>or</sup> ~~or~~  
2 ~~property~~ under s. 77.52 (1) (b), <sup>or</sup> (c), or digital audiovisual works <sup>(d)</sup> purchased outside  
3 this state, as determined under s. 77.522, other than motor vehicles, boats,  
4 snowmobiles, recreational vehicles, as defined in s. 340.01 (48r), trailers,  
5 semitrailers, all-terrain vehicles and airplanes registered or titled or required to be  
6 registered or titled in this state, which is brought into this state by a nondomiciliary  
7 for the person's own storage, use or other consumption while temporarily within this  
8 state when such property, item, or work is not stored, used or otherwise consumed  
9 in this state in the conduct of a trade, occupation, business or profession or in the  
10 performance of personal services for wages or fees.

11 **SECTION 192.** 77.53 (17m) of the statutes is amended to read:

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

17 **SECTION 193.** 77.53 (17r) (a) of the statutes is amended to read:

18 77.53 (17r) (a) It is purchased in another state, as determined under s. 77.522.

19 **SECTION 194.** 77.53 (18) of the statutes is amended to read:

20 77.53 (18) This section does not apply to the storage, use or other consumption  
21 in this state of household goods, <sup>or</sup> items <sup>or</sup> ~~or~~ <sup>for work</sup> ~~or~~ <sup>(d)</sup>  
22 digital audiovisual works for personal use or to aircraft, motor vehicles, boats,  
23 snowmobiles, mobile homes, manufactured homes, as defined in s. 101.91 (2),  
24 recreational vehicles, as defined in s. 340.01 (48r), trailers, semitrailers and  
25 all-terrain vehicles, for personal use, purchased by a nondomiciliary of this state

1 outside this state, as determined under s. 77.522, 90 days or more before bringing the  
2 goods, items, works, or property into this state in connection with a change of  
3 domicile to this state.

4 **SECTION 195.** 77.54 (1) of the statutes is amended to read: *, and works*

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

11 **SECTION 196.** 77.54 (2) of the statutes is amended to read:

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

17 **SECTION 197.** 77.54 (2m) of the statutes is amended to read:

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



1 under this subdivision does not apply to advertising supplements that are not  
2 newspapers.

3 SECTION 198. 77.54 (3) (a) of the statutes is amended to read:

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

18 SECTION 199. 77.54 (3m) (intro.) of the statutes is amended to read:

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

23 SECTION 200. 77.54 (4) of the statutes is amended to read:

24 77.54 (4) ~~Gross receipts~~ The sales price from the sale of tangible personal  
25 property, items, and property under s. 77.52 (1) (b) and (c), and digital audiovisual

and

, and work

(d)

1 works and the storage, use or other consumption in this state of tangible personal  
2 property, ~~items and property~~ <sup>and</sup> ~~under s. 77.52 (1) (b), and (c), and digital audiovisual~~ <sup>, and works</sup>  
3 works, which is the subject of any such sale, by any elementary school or secondary  
4 school, <sup>(d)</sup> exempted as such from payment of income or franchise tax under ch. 71,  
5 whether public or private.

6 **SECTION 201.** 77.54 (5) (intro.) of the statutes is amended to read:

7 77.54 (5) (intro.) The ~~gross receipts~~ sales price from the sale of and the storage,  
8 use or other consumption of:

9 **SECTION 202.** 77.54 (6) (intro.) of the statutes is amended to read:

10 77.54 (6) (intro.) The ~~gross receipts~~ sales price from the sale of and the storage,  
11 use or other consumption of:

12 **SECTION 203.** 77.54 (7m) of the statutes is amended to read:

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

1 subsection does not apply to ~~gross receipts~~ the sales price from the sale of bingo  
2 supplies to players or to the sale, rental or use of regular bingo cards, extra regular  
3 cards and special bingo cards.

4 **SECTION 204.** 77.54 (8) of the statutes is amended to read:

5 77.54 (8) Charges for ~~interest, financing or insurance, not including contracts~~  
6 under s. 77.52 (2) (a) 13m., where such charges are separately set forth upon the  
7 invoice given by the seller to the purchaser.

8 **SECTION 205.** 77.54 (9) of the statutes is amended to read:

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

12 **SECTION 206.** 77.54 (9a) (intro.) of the statutes is amended to read: *and works*

13 77.54 (9a) (intro.) The ~~gross receipts~~ sales price from sales to, and the storage  
14 by, use by or other consumption of tangible personal property, items, and property  
15 under s. 77.52 (1) (b) and (c), digital audiovisual works, and taxable services by:

16 **SECTION 207.** 77.54 (10) of the statutes is amended to read: *and (d)*

17 77.54 (10) The ~~gross receipts~~ sales price from the sale of all admission fees,  
18 admission stickers or camping fees under s. 27.01 (7) to (11) and all admission fees  
19 to any museum operated by a nonprofit corporation under a lease agreement with  
20 the state historical society.

21 **SECTION 208.** 77.54 (11) of the statutes is amended to read:

22 77.54 (11) The ~~gross receipts~~ sales price from the sales of and the storage, use  
23 or other consumption in this state of motor vehicle fuel, general aviation fuel or  
24 alternate fuel, subject to taxation under ch. 78, unless the motor vehicle fuel or

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

3 **SECTION 209.** 77.54 (12) of the statutes is amended to read:

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

8 **SECTION 210.** 77.54 (13) of the statutes is amended to read:

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

13 **SECTION 211.** 77.54 (14) (intro.) of the statutes is amended to read:

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

17 **SECTION 212.** 77.54 (14) (a) of the statutes is amended to read:

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

21 **SECTION 213.** 77.54 (14) (b) of the statutes is amended to read:

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

24 **SECTION 214.** 77.54 (14) (f) (intro.) of the statutes is amended to read:

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

3           **SECTION 215.** 77.54 (14g) of the statutes is repealed.

4           **SECTION 216.** 77.54 (14s) of the statutes is repealed.

5           **SECTION 217.** 77.54 (15) of the statutes is amended to read:

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

23           **SECTION 218.** 77.54 (16) of the statutes is amended to read:

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

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

3 **SECTION 219.** 77.54 (17) of the statutes is amended to read:

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

7 **SECTION 220.** 77.54 (18) of the statutes is amended to read:

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

19 **SECTION 221.** 77.54 (20) of the statutes is repealed.

20 **SECTION 222.** 77.54 (20m) of the statutes is repealed.

21 **SECTION 223.** 77.54 (20n) of the statutes is created to read:

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

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

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

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

18 2. A national football league team.

19 **SECTION 224.** 77.54 (20r) of the statutes is created to read:

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

25 **SECTION 225.** 77.54 (21) of the statutes is amended to read:

1           77.54 (21) The ~~gross receipts~~ sales price from the sales of and the storage, use  
2 or other consumption of caskets and burial vaults for human remains.

3           **SECTION 226.** 77.54 (22) of the statutes is repealed.

4           **SECTION 227.** 77.54 (22b) of the statutes is created to read:

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

9           **SECTION 228.** 77.54 (23m) of the statutes is amended to read:

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

15          **SECTION 229.** 77.54 (25) of the statutes, as affected by 2007 Wisconsin Act 20,  
16 is amended to read:

17          77.54 (25) The ~~gross receipts~~ sales price from the sale of and the storage of  
18 printed material which is designed to advertise and promote the sale of merchandise,  
19 or to advertise the services of individual business firms, which printed material is  
20 purchased and stored for the purpose of subsequently transporting it outside the  
21 state by the purchaser for use thereafter solely outside the state. This subsection  
22 does not apply to catalogs and the envelopes in which the catalogs are mailed.

23          **SECTION 230.** 77.54 (25m) of the statutes, as created by 2007 Wisconsin Act 20,  
24 is amended to read:



1           77.54 (25m) The ~~gross receipts~~ sales price from the sale of and the storage, use,  
2 or other consumption of catalogs, and the envelopes in which the catalogs are mailed,  
3 that are designed to advertise and promote the sale of merchandise or to advertise  
4 the services of individual business firms.

5           **SECTION 231.** 77.54 (26) of the statutes is amended to read:

6           77.54 (26) The ~~gross receipts~~ sales price from the sales of and the storage, use,  
7 or other consumption of tangible personal property and items and property under s.  
8 77.52 (1) (b) and (c) which becomes a component part of an industrial waste  
9 treatment facility that is exempt under s. 70.11 (21) or that would be exempt under  
10 s. 70.11 (21) if the property were taxable under ch. 70, or tangible personal property  
11 and items and property under s. 77.52 (1) (b) and (c) which becomes a component part  
12 of a waste treatment facility of this state or any agency thereof, or any political  
13 subdivision of the state or agency thereof as provided in s. 40.02 (28). The exemption  
14 includes replacement parts therefor, and also applies to chemicals and supplies used  
15 or consumed in operating a waste treatment facility and to purchases of tangible  
16 personal property and items and property under s. 77.52 (1) (b) and (c) made by  
17 construction contractors who transfer such property to their customers in fulfillment  
18 of a real property construction activity. This exemption does not apply to tangible  
19 personal property and items and property under s. 77.52 (1) (b) and (c) installed in  
20 fulfillment of a written construction contract entered into, or a formal written bid  
21 made, prior to July 31, 1975.

22           **SECTION 232.** 77.54 (26m) of the statutes is amended to read:

23           77.54 (26m) The ~~gross receipts~~ sales price from the sale of and the storage, use  
24 or other consumption of waste reduction or recycling machinery and equipment,  
25 including parts therefor, exclusively and directly used for waste reduction or

1 recycling activities which reduce the amount of solid waste generated, reuse solid  
2 waste, recycle solid waste, compost solid waste or recover energy from solid waste.  
3 The exemption applies even though an economically useful end product results from  
4 the use of the machinery and equipment. For the purposes of this subsection, "solid  
5 waste" means garbage, refuse, sludge or other materials or articles, whether these  
6 materials or articles are discarded or purchased, including solid, semisolid, liquid or  
7 contained gaseous materials or articles resulting from industrial, commercial,  
8 mining or agricultural operations or from domestic use or from public service  
9 activities.

10 **SECTION 233.** 77.54 (27) of the statutes is amended to read:

11 77.54 (27) The ~~gross receipts~~ sales price from the sale of semen used for  
12 artificial insemination of livestock.

13 **SECTION 234.** 77.54 (28) of the statutes is amended to read:

14 77.54 (28) The ~~gross receipts~~ sales price from the sale of and the storage, use  
15 or other consumption to or by the ultimate consumer of ~~apparatus or equipment for~~  
16 ~~the injection of insulin or the treatment of diabetes and~~ supplies used to determine  
17 blood sugar level.

18 **SECTION 235.** 77.54 (29) of the statutes is amended to read:

19 77.54 (29) The ~~gross receipts~~ sales price from the sales of and the storage, use  
20 or other consumption of equipment used in the production of maple syrup.

21 **SECTION 236.** 77.54 (30) (a) (intro.) of the statutes is amended to read:

22 77.54 (30) (a) (intro.) The ~~gross receipts~~ sales price from the sale of:

23 **SECTION 237.** 77.54 (30) (c) of the statutes is amended to read:

24 77.54 (30) (c) If fuel or electricity is sold partly for a use exempt under this  
25 subsection and partly for a use which is not exempt under this subsection, no tax

1 shall be collected on that percentage of the ~~gross receipts~~ sales price equal to the  
2 percentage of the fuel or electricity which is used for an exempt use, as specified in  
3 an exemption certificate provided by the purchaser to the seller.

4 **SECTION 238.** 77.54 (31) of the statutes is amended to read:

5 77.54 (31) The ~~gross receipts~~ sales price from the sale of and the storage, use  
6 or other consumption in this state, but not the lease or rental, of used mobile homes,  
7 as defined in s. 101.91 (10), and used manufactured homes, as defined in s. 101.91  
8 (12).

9 **SECTION 239.** 77.54 (32) of the statutes is amended to read:

10 77.54 (32) The ~~gross receipts~~ sales price from charges, including charges for a  
11 search, imposed by an authority, as defined in s. 19.32 (1), for copies of a public record  
12 that a person may examine and use under s. 16.61 (12) or for copies of a record under  
13 s. 19.35 (1).

14 **SECTION 240.** 77.54 (33) of the statutes is amended to read:

15 77.54 (33) The ~~gross receipts~~ sales price from sales of and the storage, use or  
16 other consumption of ~~medicines~~ drugs used on farm livestock, not including  
17 workstock.

18 **SECTION 241.** 77.54 (35) of the statutes is amended to read:

19 77.54 (35) The ~~gross receipts~~ sales price from the sales of tangible personal  
20 property, ~~items~~ or property <sup>or works</sup> ~~under s. 77.52 (1) (b), or (c), digital audiovisual works,~~ <sup>or (d)</sup>  
21 tickets ~~or admissions~~ by any baseball team affiliated with the Wisconsin Department  
22 of American Legion baseball.

23 **SECTION 242.** 77.54 (36) of the statutes is amended to read:

24 77.54 (36) The ~~gross receipts~~ sales price from the rental for a continuous period  
25 of one month or more of a mobile home, as defined in s. 101.91 (10), or a manufactured

1 home, as defined in s. 101.91 (2), that is used as a residence. In this subsection, “one  
2 month” means a calendar month or 30 days, whichever is less, counting the first day  
3 of the rental and not counting the last day of the rental.

4 **SECTION 243.** 77.54 (37) of the statutes is amended to read:

5 77.54 (37) The gross receipts sales price from revenues collected under s.  
6 256.35 (3) and the surcharge established by rule by the public service commission  
7 under s. 256.35 (3m) (f) for customers of wireless providers, as defined in s. 256.35  
8 (3m) (a) 6.

9 **SECTION 244.** 77.54 (38) of the statutes is amended to read:

10 77.54 (38) The gross receipts sales price from the sale of and the storage, use  
11 or other consumption of snowmobile trail groomers and attachments for them that  
12 are purchased, stored, used or consumed by a snowmobile club that meets at least  
13 3 times a year, that has at least 10 members, that promotes snowmobiling and that  
14 participates in the department of natural resources’ snowmobile program under s.  
15 350.12 (4) (b).

16 **SECTION 245.** 77.54 (39) of the statutes is amended to read:

17 77.54 (39) The gross receipts sales price from the sale of and the storage, use  
18 or other consumption of off-highway, heavy mechanical equipment such as feller  
19 bunchers, slashers, delimiters, chippers, hydraulic loaders, loaders,  
20 skidder-forwarders, skidders, timber wagons and tractors used exclusively and  
21 directly in the harvesting or processing of raw timber products in the field by a person  
22 in the logging business. In this subsection, “heavy mechanical equipment” does not  
23 include hand tools such as axes, chains, chain saws and wedges.

24 **SECTION 246.** 77.54 (40) of the statutes is repealed.

25 **SECTION 247.** 77.54 (41) of the statutes is amended to read:

1           77.54 (41) The ~~gross receipts~~ sales price from the sale of building materials,  
2 supplies and equipment to; and the storage, use or other consumption of those kinds  
3 of property by; owners, contractors, subcontractors or builders if that property is  
4 acquired solely for or used solely in, the construction, renovation or development of  
5 property that would be exempt under s. 70.11 (36).

6           **SECTION 248.** 77.54 (42) of the statutes is amended to read:

7           77.54 (42) The ~~gross receipts~~ sales price from the sale of and the storage, use  
8 or other consumption of animal identification tags provided under s. 93.06 (1h) and  
9 standard samples provided under s. 93.06 (1s).

10          **SECTION 249.** 77.54 (43) of the statutes is amended to read:

11          77.54 (43) The ~~gross receipts~~ sales price from the sale of and the storage, use  
12 or other consumption of raw materials used for the processing, fabricating or  
13 manufacturing of, or the attaching to or incorporating into, printed materials that  
14 are transported and used solely outside this state.

15          **SECTION 250.** 77.54 (44) of the statutes is amended to read:

16          77.54 (44) The ~~gross receipts~~ sales price from the collection of low-income  
17 assistance fees that are charged under s. 16.957 (4) (a) or (5) (a).

18          **SECTION 251.** 77.54 (45) of the statutes is amended to read:

19          77.54 (45) The ~~gross receipts~~ sales price from the sale of and the use or other  
20 consumption of a onetime license or similar right to purchase admission to  
21 professional football games at a football stadium, as defined in s. 229.821 (6), that  
22 is granted by a municipality; a local professional football stadium district; or a  
23 professional football team or related party, as defined in s. 229.821 (12); if the person  
24 who buys the license or right is entitled, at the time the license or right is transferred

1 to the person, to purchase admission to at least 3 professional football games in this  
2 state during one football season.

3 **SECTION 252.** 77.54 (46) of the statutes is amended to read:

4 77.54 (46) The ~~gross receipts~~ sales price from the sale of and the storage, use,  
5 or other consumption of the U.S. flag or the state flag. This subsection does not apply  
6 to a representation of the U.S. flag or the state flag.

7 **SECTION 253.** 77.54 (46m) of the statutes is amended to read:

8 77.54 (46m) The ~~gross receipts~~ sales price from the sale of and the storage, use,  
9 or other consumption of telecommunications services, if the telecommunications  
10 services are obtained by using the rights to purchase telecommunications services,  
11 including purchasing reauthorization numbers, by paying in advance and by using  
12 an access number and authorization code; and if the tax imposed under s. 77.52 or  
13 77.53 was previously paid on the sale or purchase of such rights.

14 **SECTION 254.** 77.54 (47) (intro.) of the statutes is amended to read:

15 77.54 (47) (intro.) The ~~gross receipts~~ sales price from the sale of and the storage,  
16 use, or other consumption of all of the following:

17 **SECTION 255.** 77.54 (47) (b) 1. of the statutes is amended to read:

18 77.54 (47) (b) 1. The shooting facility is required to pay the tax imposed under  
19 s. 77.52 on its ~~gross receipts~~ the sales price from charges for shooting at the facility.

20 **SECTION 256.** 77.54 (47) (b) 2. of the statutes is amended to read:

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