

1           77.54 (22b) The sales price from the sale of and the storage, use, or other  
2 consumption of durable medical equipment that is for use in a person's home,  
3 mobility-enhancing equipment, and prosthetic devices, and accessories for such  
4 equipment or devices, if the equipment or devices are used for a human being.

5           **SECTION 238.** 77.54 (23m) of the statutes is amended to read:

6           77.54 (23m) The ~~gross receipts~~ sales price from the sale, license, lease or rental  
7 of or the storage, use or other consumption of motion picture film or tape, and motion  
8 pictures or radio or television programs for listening, viewing, or broadcast, and  
9 advertising materials related thereto, sold, licensed, leased or rented to a motion  
10 picture theater or radio or television station.

11           **SECTION 239.** 77.54 (25) of the statutes, as affected by 2007 Wisconsin Act 20,  
12 is amended to read:

13           77.54 (25) The ~~gross receipts~~ sales price from the sale of and the storage of  
14 printed material which is designed to advertise and promote the sale of merchandise,  
15 or to advertise the services of individual business firms, which printed material is  
16 purchased and stored for the purpose of subsequently transporting it outside the  
17 state by the purchaser for use thereafter solely outside the state. This subsection  
18 does not apply to catalogs and the envelopes in which the catalogs are mailed.

19           **SECTION 240.** 77.54 (25m) of the statutes, as created by 2007 Wisconsin Act 20,  
20 is amended to read:

21           77.54 (25m) The ~~gross receipts~~ sales price from the sale of and the storage, use,  
22 or other consumption of catalogs, and the envelopes in which the catalogs are mailed,  
23 that are designed to advertise and promote the sale of merchandise or to advertise  
24 the services of individual business firms.

25           **SECTION 241.** 77.54 (26) of the statutes is amended to read:

1           77.54 (26) The ~~gross receipts~~ sales price from the sales of and the storage, use,  
2 or other consumption of tangible personal property and items and property under s.  
3 77.52 (1) (b) and (c) which becomes a component part of an industrial waste  
4 treatment facility that is exempt under s. 70.11 (21) or that would be exempt under  
5 s. 70.11 (21) if the property were taxable under ch. 70, or tangible personal property  
6 and items and property under s. 77.52 (1) (b) and (c) which becomes a component part  
7 of a waste treatment facility of this state or any agency thereof, or any political  
8 subdivision of the state or agency thereof as provided in s. 40.02 (28). The exemption  
9 includes replacement parts therefor, and also applies to chemicals and supplies used  
10 or consumed in operating a waste treatment facility and to purchases of tangible  
11 personal property and items and property under s. 77.52 (1) (b) and (c) made by  
12 construction contractors who transfer such property to their customers in fulfillment  
13 of a real property construction activity. This exemption does not apply to tangible  
14 personal property and items and property under s. 77.52 (1) (b) and (c) installed in  
15 fulfillment of a written construction contract entered into, or a formal written bid  
16 made, prior to July 31, 1975.

17           **SECTION 242.** 77.54 (26m) of the statutes is amended to read:

18           77.54 (26m) The ~~gross receipts~~ sales price from the sale of and the storage, use  
19 or other consumption of waste reduction or recycling machinery and equipment,  
20 including parts therefor, exclusively and directly used for waste reduction or  
21 recycling activities which reduce the amount of solid waste generated, reuse solid  
22 waste, recycle solid waste, compost solid waste or recover energy from solid waste.  
23 The exemption applies even though an economically useful end product results from  
24 the use of the machinery and equipment. For the purposes of this subsection, "solid  
25 waste" means garbage, refuse, sludge or other materials or articles, whether these

1 materials or articles are discarded or purchased, including solid, semisolid, liquid or  
2 contained gaseous materials or articles resulting from industrial, commercial,  
3 mining or agricultural operations or from domestic use or from public service  
4 activities.

5 **SECTION 243.** 77.54 (27) of the statutes is amended to read:

6 77.54 (27) The ~~gross receipts~~ sales price from the sale of semen used for  
7 artificial insemination of livestock.

8 **SECTION 244.** 77.54 (28) of the statutes is amended to read:

9 77.54 (28) The ~~gross receipts~~ sales price from the sale of and the storage, use  
10 or other consumption to or by the ultimate consumer of ~~apparatus or equipment for~~  
11 ~~the injection of insulin or the treatment of diabetes and~~ supplies used to determine  
12 blood sugar level.

13 **SECTION 245.** 77.54 (29) of the statutes is amended to read:

14 77.54 (29) The ~~gross receipts~~ sales price from the sales of and the storage, use  
15 or other consumption of equipment used in the production of maple syrup.

16 **SECTION 246.** 77.54 (30) (a) (intro.) of the statutes is amended to read:

17 77.54 (30) (a) (intro.) The ~~gross receipts~~ sales price from the sale of:

18 **SECTION 247.** 77.54 (30) (c) of the statutes is amended to read:

19 77.54 (30) (c) If fuel or electricity is sold partly for a use exempt under this  
20 subsection and partly for a use which is not exempt under this subsection, no tax  
21 shall be collected on that percentage of the ~~gross receipts~~ sales price equal to the  
22 percentage of the fuel or electricity which is used for an exempt use, as specified in  
23 an exemption certificate provided by the purchaser to the seller.

24 **SECTION 248.** 77.54 (31) of the statutes is amended to read:

1           77.54 (31) The ~~gross receipts~~ sales price from the sale of and the storage, use  
2 or other consumption in this state, but not the lease or rental, of used mobile homes,  
3 as defined in s. 101.91 (10), and used manufactured homes, as defined in s. 101.91  
4 (12).

5           **SECTION 249.** 77.54 (32) of the statutes is amended to read:

6           77.54 (32) The ~~gross receipts~~ sales price from charges, including charges for a  
7 search, imposed by an authority, as defined in s. 19.32 (1), for copies of a public record  
8 that a person may examine and use under s. 16.61 (12) or for copies of a record under  
9 s. 19.35 (1).

10          **SECTION 250.** 77.54 (33) of the statutes is amended to read:

11          77.54 (33) The ~~gross receipts~~ sales price from sales of and the storage, use or  
12 other consumption of ~~medicines~~ drugs used on farm livestock, not including  
13 workstock.

14          **SECTION 251.** 77.54 (35) of the statutes is amended to read:

15          77.54 (35) The ~~gross receipts~~ sales price from the sales of tangible personal  
16 property, or items, property, or goods under s. 77.52 (1) (b), (c), or (d), tickets, or  
17 admissions by any baseball team affiliated with the Wisconsin Department of  
18 American Legion baseball.

19          **SECTION 252.** 77.54 (36) of the statutes is amended to read:

20          77.54 (36) The ~~gross receipts~~ sales price from the rental for a continuous period  
21 of one month or more of a mobile home, as defined in s. 101.91 (10), or a manufactured  
22 home, as defined in s. 101.91 (2), that is used as a residence. In this subsection, "one  
23 month" means a calendar month or 30 days, whichever is less, counting the first day  
24 of the rental and not counting the last day of the rental.

25          **SECTION 253.** 77.54 (37) of the statutes is amended to read:

1           77.54 (37) The ~~gross receipts~~ sales price from revenues collected under s.  
2   256.35 (3) and the surcharge established by rule by the public service commission  
3   under s. 256.35 (3m) (f) for customers of wireless providers, as defined in s. 256.35  
4   (3m) (a) 6.

5           **SECTION 254.** 77.54 (38) of the statutes is amended to read:

6           77.54 (38) The ~~gross receipts~~ sales price from the sale of and the storage, use  
7   or other consumption of snowmobile trail groomers and attachments for them that  
8   are purchased, stored, used or consumed by a snowmobile club that meets at least  
9   3 times a year, that has at least 10 members, that promotes snowmobiling and that  
10   participates in the department of natural resources' snowmobile program under s.  
11   350.12 (4) (b).

12          **SECTION 255.** 77.54 (39) of the statutes is amended to read:

13          77.54 (39) The ~~gross receipts~~ sales price from the sale of and the storage, use  
14   or other consumption of off-highway, heavy mechanical equipment such as feller  
15   bunchers, slashers, delimiters, chippers, hydraulic loaders, loaders,  
16   skidder-forwarders, skidders, timber wagons and tractors used exclusively and  
17   directly in the harvesting or processing of raw timber products in the field by a person  
18   in the logging business. In this subsection, "heavy mechanical equipment" does not  
19   include hand tools such as axes, chains, chain saws and wedges.

20          **SECTION 256.** 77.54 (40) of the statutes is repealed.

21          **SECTION 257.** 77.54 (41) of the statutes is amended to read:

22          77.54 (41) The ~~gross receipts~~ sales price from the sale of building materials,  
23   supplies and equipment to; and the storage, use or other consumption of those kinds  
24   of property by; owners, contractors, subcontractors or builders if that property is

1 acquired solely for or used solely in, the construction, renovation or development of  
2 property that would be exempt under s. 70.11 (36).

3 **SECTION 258.** 77.54 (42) of the statutes is amended to read:

4 77.54 (42) The gross receipts sales price from the sale of and the storage, use  
5 or other consumption of animal identification tags provided under s. 93.06 (1h) and  
6 standard samples provided under s. 93.06 (1s).

7 **SECTION 259.** 77.54 (43) of the statutes is amended to read:

8 77.54 (43) The gross receipts sales price from the sale of and the storage, use  
9 or other consumption of raw materials used for the processing, fabricating or  
10 manufacturing of, or the attaching to or incorporating into, printed materials that  
11 are transported and used solely outside this state.

12 **SECTION 260.** 77.54 (44) of the statutes is amended to read:

13 77.54 (44) The gross receipts sales price from the collection of low-income  
14 assistance fees that are charged under s. 16.957 (4) (a) or (5) (a).

15 **SECTION 261.** 77.54 (45) of the statutes is amended to read:

16 77.54 (45) The gross receipts sales price from the sale of and the use or other  
17 consumption of a onetime license or similar right to purchase admission to  
18 professional football games at a football stadium, as defined in s. 229.821 (6), that  
19 is granted by a municipality; a local professional football stadium district; or a  
20 professional football team or related party, as defined in s. 229.821 (12); if the person  
21 who buys the license or right is entitled, at the time the license or right is transferred  
22 to the person, to purchase admission to at least 3 professional football games in this  
23 state during one football season.

24 **SECTION 262.** 77.54 (46) of the statutes is amended to read:

1           77.54 (46) The ~~gross receipts~~ sales price from the sale of and the storage, use,  
2 or other consumption of the U.S. flag or the state flag. This subsection does not apply  
3 to a representation of the U.S. flag or the state flag.

4           **SECTION 263.** 77.54 (46m) of the statutes is amended to read:

5           77.54 (46m) The ~~gross receipts~~ sales price from the sale of and the storage, use,  
6 or other consumption of telecommunications services, if the telecommunications  
7 services are obtained by using the rights to purchase telecommunications services,  
8 including purchasing reauthorization numbers, by paying in advance and by using  
9 an access number and authorization code; and if the tax imposed under s. 77.52 or  
10 77.53 was previously paid on the sale or purchase of such rights.

11           **SECTION 264.** 77.54 (47) (intro.) of the statutes is amended to read:

12           77.54 (47) (intro.) The ~~gross receipts~~ sales price from the sale of and the storage,  
13 use, or other consumption of all of the following:

14           **SECTION 265.** 77.54 (47) (b) 1. of the statutes is amended to read:

15           77.54 (47) (b) 1. The shooting facility is required to pay the tax imposed under  
16 s. 77.52 on its ~~gross receipts~~ the sales price from charges for shooting at the facility.

17           **SECTION 266.** 77.54 (47) (b) 2. of the statutes is amended to read:

18           77.54 (47) (b) 2. The shooting facility is a nonprofit organization that charges  
19 for shooting at the facility, but is not required to pay the tax imposed under s. 77.52  
20 on its ~~gross receipts~~ sales price from such charges because the charges are for  
21 occasional sales, as provided under sub. (7m), or because the charges satisfy the  
22 exemption under s. 77.52 (2) (a) 2. b.

23           **SECTION 267.** 77.54 (48) (a) of the statutes is renumbered 77.585 (9) (a) and  
24 amended to read:

1           77.585 (9) (a) Subject to 2005 Wisconsin Act 479, section 17, ~~the gross receipts~~  
2 ~~from the sale of and the storage, use, or other consumption~~ a purchaser may claim  
3 as a deduction that portion of its purchase price of Internet equipment used in the  
4 broadband market for which the tax was imposed under this subchapter, if the  
5 purchaser certifies to the department of commerce, in the manner prescribed by the  
6 department of commerce, that the purchaser will, within 24 months after July 1,  
7 2007, make an investment that is reasonably calculated to increase broadband  
8 Internet availability in this state. The purchaser shall claim the deduction in the  
9 same reporting period as the purchaser paid the tax imposed under this subchapter.

10           **SECTION 268.** 77.54 (48) (b) of the statutes is renumbered 77.585 (9) (b).

11           **SECTION 269.** 77.54 (49) of the statutes is amended to read:

12           77.54 (49) The ~~gross receipts~~ sales price from the sale of and the storage, use,  
13 or other consumption of taxable services and tangible personal property or items,  
14 property, or goods under s. 77.52 (1) (b), (c), or (d), that is are physically transferred  
15 to the purchaser as a necessary part of services that are subject to the taxes imposed  
16 under s. 77.52 (2) (a) 7., 10., 11., and 20., if the seller and the purchaser of such  
17 services and property, item, or good are members of the same affiliated group under  
18 section 1504 of the Internal Revenue Code and are eligible to file a single  
19 consolidated return for federal income tax purposes. For purposes of this subsection,  
20 if a seller purchases a taxable service, or item, property, or goods under s. 77.52 (1)  
21 (b), (c), or (d), or tangible personal property, as described in ~~the~~ this subsection, that  
22 is subsequently sold to a member of the seller's affiliated group and the sale is exempt  
23 under this subsection from the taxes imposed under this subchapter, the original  
24 purchase of the taxable service, or item, property, or goods under s. 77.52 (1) (b), (c),



1 or (d), or tangible personal property by the seller is not considered a sale for resale  
2 or exempt under this subsection.

3 **SECTION 270.** 77.54 (50) of the statutes is created to read:

4 77.54 (50) The sales price from the sale, license, lease, or rental of and the  
5 storage, use, or other consumption of specified digital goods or additional digital  
6 goods, if the sale, license, lease, or rental of and the storage, use, or other  
7 consumption of such goods sold in a tangible form is exempt from taxation under this  
8 subchapter.

9 **SECTION 271.** 77.54 (51) of the statutes is created to read:

10 77.54 (51) The sales price from the sales of and the storage, use, or other  
11 consumption of products sold in a transaction that would be a bundled transaction,  
12 except that it contains taxable and nontaxable products as described in s. 77.51 (1f)  
13 (d), and except that the first person combining the products shall pay the tax imposed  
14 under this subchapter on the person's purchase price of the taxable items.

15 **SECTION 272.** 77.54 (52) of the statutes is created to read:

16 77.54 (52) The sales price from the sales of and the storage, use, or other  
17 consumption of products sold in a transaction that would be a bundled transaction,  
18 except that the transaction meets the conditions described in s. 77.51 (1f) (e).

19 **SECTION 273.** 77.54 (54) of the statutes is amended to read:

20 77.54 (54) The ~~gross receipts~~ sales price from the sale of and the storage, use,  
21 or other consumption of tangible personal property, and items, property, and goods  
22 under s. 77.52 (1) (b), (c), and (d), and taxable services that are sold by a home  
23 exchange service that receives moneys from the appropriation account under s.  
24 20.485 (1) (g) and is operated by the department of veterans affairs.

1           **SECTION 274.** 77.54 (56) of the statutes, as created by 2007 Wisconsin Act 20,  
2 is amended to read:

3           77.54 (56) (a) The ~~gross receipts~~ sales price from the sale of and the storage,  
4 use, or other consumption of a product whose power source is wind energy, direct  
5 radiant energy received from the sun, or gas generated from anaerobic digestion of  
6 animal manure and other agricultural waste, if the product produces at least 200  
7 watts of alternating current or 600 British thermal units per day, except that the  
8 exemption under this subsection does not apply to an uninterruptible power source  
9 that is designed primarily for computers.

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

14           **SECTION 275.** 77.55 (1) (intro.) of the statutes is amended to read:

15           77.55 (1) (intro.) There ~~are~~ is exempted from the computation of the amount  
16 of the sales tax the ~~gross receipts~~ sales price from the sale of any tangible personal  
17 property, ~~or items, property, or goods under s. 77.52 (1) (b), (c), and (d),~~ or services to:

18           **SECTION 276.** 77.55 (2) of the statutes is amended to read:

19           77.55 (2) There ~~are~~ is exempted from the computation of the amount of the sales  
20 tax the ~~gross receipts~~ sales price from sales of tangible personal property, ~~and items,~~  
21 property, and goods under s. 77.52 (1) (b), (c), and (d), to a common or contract carrier,  
22 shipped by the seller via the purchasing carrier under a bill of lading whether the  
23 freight is paid in advance, or the shipment is made freight charges collect, to a point  
24 outside this state and the property, item, or good is actually transported to the

1 out-of-state destination for use by the carrier in the conduct of its business as a  
2 carrier.

3 **SECTION 277.** 77.55 (2m) of the statutes is amended to read:

4 77.55 (2m) There ~~are~~ is exempted from the computation of the amount of sales  
5 tax the ~~gross receipts~~ sales price from sales of railroad crossties to a common or  
6 contract carrier, shipped wholly or in part by way of the purchasing carrier under a  
7 bill of lading, whether the freight is paid in advance or the shipment is made freight  
8 charges collect, to a point outside this state if the property is transported to the  
9 out-of-state destination for use by the carrier in the conduct of its business as a  
10 carrier. Interruption of the shipment for storage, drying, processing or creosoting of  
11 the railroad crossties in this state does not invalidate the exemption under this  
12 subsection.

13 **SECTION 278.** 77.55 (3) of the statutes is amended to read:

14 77.55 (3) There ~~are~~ is exempted from the computation of the amount of the sales  
15 tax the ~~gross receipts~~ sales price from sales of tangible personal property, and items,  
16 property, and goods under s. 77.52 (1) (b), (c), and (d), purchased for use solely outside  
17 this state and delivered to a forwarding agent, export packer, or other person  
18 engaged in the business of preparing goods for export or arranging for their  
19 exportation, and actually delivered to a port outside the continental limits of the  
20 United States prior to making any use thereof.

21 **SECTION 279.** 77.56 (1) of the statutes is amended to read:

22 77.56 (1) The storage, use or other consumption in this state of property,  
23 including items, property, and goods under s. 77.52 (1) (b), (c), and (d), the ~~gross~~  
24 ~~receipts~~ sales price from the sale of which ~~are~~ is reported to the department in the  
25 measure of the sales tax, is exempted from the use tax.

1           **SECTION 280.** 77.57 of the statutes is amended to read:

2           **77.57 Liability of purchaser.** If a purchaser certifies in writing to a seller  
3           that the tangible personal property or items, property, or goods under s. 77.52 (1) (b),  
4           (c), or (d) purchased will be used in a manner or for a purpose entitling the seller to  
5           regard the ~~gross receipts~~ sales price from the sale as exempted by this subchapter  
6           from the computation of the amount of the sales tax and uses the property or items,  
7           property, or goods under s. 77.52 (1) (b), (c), or (d) in some other manner or for some  
8           other purpose, the purchaser is liable for payment of the sales tax. The tax shall be  
9           measured by the sales price of the property or items, property, or goods under s. 77.52  
10          (1) (b), (c), or (d) to the purchaser, ~~but if the taxable use first occurs more than 6~~  
11          ~~months after the sale to the purchaser, the purchaser may use as the measure of the~~  
12          ~~tax either that sales price or the fair market value of the property at the time the~~  
13          ~~taxable use first occurs.~~

14          **SECTION 281.** 77.58 (3) (a) of the statutes is amended to read:

15          77.58 (3) (a) For purposes of the sales tax a return shall be filed by every seller.  
16          For purposes of the use tax a return shall be filed by every retailer engaged in  
17          business in this state and by every person purchasing tangible personal property, or  
18          items, property, or goods under s. 77.52 (1) (b), (c), or (d), or services, the storage, use,  
19          or other consumption of which is subject to the use tax, who has not paid the use tax  
20          due to a retailer required to collect the tax. If a qualified subchapter S subsidiary  
21          is not regarded as a separate entity under ch. 71, the owner of that subsidiary shall  
22          include the information for that subsidiary on the owner's return. Returns shall be  
23          signed by the person required to file the return or by a duly authorized agent but need  
24          not be verified by oath. If a single-owner entity is disregarded as a separate entity

1 under ch. 71, the owner shall include the information from the entity on the owner's  
2 return.

3 **SECTION 282.** 77.58 (3) (b) of the statutes is amended to read:

4 77.58 (3) (b) ~~For purposes of the sales tax the return shall show the gross~~  
5 ~~receipts of the seller during the preceding reporting period. For purposes of the use~~  
6 ~~tax, in case of a return filed by a retailer, the return shall show the total sales price~~  
7 ~~of the property or taxable services sold, the storage, use or consumption of which~~  
8 ~~became subject to the use tax during the preceding reporting period. In case of a sales~~  
9 ~~or use tax return filed by a purchaser, the return shall show the total sales price of~~  
10 ~~the property and taxable services purchased, the storage, use or consumption of~~  
11 ~~which became subject to the use tax during the preceding reporting period. The~~  
12 ~~return shall also show the amount of the taxes for the period covered by the return~~  
13 ~~and such other information as the department deems necessary for the proper~~  
14 ~~administration of this subchapter.~~

15 **SECTION 283.** 77.58 (6) of the statutes is amended to read:

16 77.58 (6) For the purposes of the sales tax ~~gross receipts,~~ the sales price from  
17 rentals or leases of tangible personal property or items, property, or goods under s.  
18 77.52 (1) (b), (c), or (d) shall be reported and the tax paid in accordance with such rules  
19 as the department prescribes.

20 **SECTION 284.** 77.58 (6m) of the statutes is created to read:

21 77.58 (6m) (a) The department may, in cases where it is satisfied that an undue  
22 hardship would otherwise result, permit the reporting of a sales price or purchase  
23 price on some basis other than the accrual basis.

24 (b) The entire sales price of credit transactions shall be reported in the period  
25 in which the sale is made without reduction in the amount of tax payable by the

1 retailer by reason of the retailer's transfer at a discount of any open account, note,  
2 conditional sales contract, lease contract, or other evidence of indebtedness.

3 **SECTION 285.** 77.58 (9a) of the statutes is created to read:

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

10 **SECTION 286.** 77.585 of the statutes is created to read:

11 **77.585 Return adjustments. (1)** (a) In this subsection, "bad debt" means the  
12 portion of the sales price or purchase price that the seller has reported as taxable  
13 under this subchapter and that the seller may claim as a deduction under section 166  
14 of the Internal Revenue Code. "Bad debt" does not include financing charges or  
15 interest, sales or use taxes imposed on the sales price or purchase price, uncollectible  
16 amounts on tangible personal property or items, property, or goods under s. 77.52 (1)  
17 (b), (c), or (d) that remain in the seller's possession until the full sales price or  
18 purchase price is paid, expenses incurred in attempting to collect any debt, debts sold  
19 or assigned to 3rd parties for collection, and repossessed property or items.

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

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

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

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

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

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

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

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

20 (4) A seller may claim a deduction on any part of the sales price or purchase  
21 price that the seller refunds in cash or credit as a result of returned tangible personal  
22 property or items, property, or goods under s. 77.52 (1) (b), (c), or (d) or adjustments  
23 in the sales price or purchase price after the sale has been completed, if the seller has  
24 included the refunded price in a prior return made by the seller and has paid the tax  
25 on such price, and if the seller has returned to the purchaser in cash or in credit all



1 tax previously paid by the purchaser on the amount of the refund at the time of the  
2 purchase. A deduction under this subsection shall be claimed on the return for the  
3 period in which the refund is paid.

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

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

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

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

23 **SECTION 287.** 77.59 (2m) of the statutes is created to read:

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

4           **SECTION 288.** 77.59 (5m) of the statutes is amended to read:

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

24          **SECTION 289.** 77.59 (9) of the statutes is amended to read:

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

15           **SECTION 290.** 77.59 (9n) of the statutes is created to read:

16           77.59 (9n) (a) Notwithstanding s. 73.03 (47), and except as provided in par. (b),  
17 no seller or certified service provider is liable for tax, interest, or penalties imposed  
18 on a transaction under this subchapter if the seller or certified service provider  
19 charged and collected the incorrect amount of the sales or use tax as a result of  
20 relying on erroneous data provided in the databases under s. 73.03 (61) (e) and (f).

21           (b) Notwithstanding s. 73.03 (47), no seller or certified service provider is liable  
22 for the tax, interest, or penalties imposed on a transaction under this subchapter if  
23 the seller or certified service provider failed to collect the sales and use taxes due on  
24 an item or transaction because the seller or certified service provider relied on the  
25 certification under s. 73.03 (61) (b). This paragraph does not apply to a seller or

1 certified service provider who has incorrectly classified an item or transaction into  
2 a specific product category, unless such classification was approved by the states that  
3 are signatories to the agreement, as defined in s. 77.65 (2) (a). If the state determines  
4 that it has incorrectly classified an item or transaction, sellers and certified service  
5 providers that do not revise the classification of the item or transaction within 10  
6 days after receiving notice from the department that an item or transaction was  
7 incorrectly classified are liable for the tax, interest, or penalties imposed on the item  
8 or transaction for the incorrect classification after the 10-day period.

9 (c) A purchaser is not liable for the tax, interest, or penalties imposed on a  
10 transaction under this subchapter if the seller or certified service provider from  
11 whom the purchaser made the purchase relied on erroneous data provided in the  
12 databases under s. 73.03 (61) (e) and (f) or if the purchaser relied on erroneous data  
13 provided in the databases under s. 73.03 (61) (e) and (f). With respect to reliance on  
14 the database provided under s. 73.03 (61) (e), the relief provided under this  
15 paragraph is limited to the erroneous classification in the database of terms defined  
16 in this subchapter and specifically identified in the database as being "taxable,"  
17 "exempt," "included in sales price" or "excluded from sales price," or "included in the  
18 definition" or "excluded from the definition."

19 **SECTION 291.** 77.59 (9p) (b) of the statutes is created to read:

20 77.59 (9p) (b) If a customer purchases a service that is not subject to 4 USC 116  
21 to 126, as amended by P.L. 106-252, tangible personal property, or items, property,  
22 or goods under s. 77.52 (1) (b), (c), or (d), and if the customer believes that the amount  
23 of the tax assessed for the sale of the service, property, items, or goods under this  
24 subchapter is erroneous, the customer may request that the seller correct the alleged  
25 error by sending a written notice to the seller. The notice shall include a description

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

15 **SECTION 292.** 77.59 (9r) of the statutes is created to read:

16 77.59 (9r) With regard to a purchaser's request for a refund under this section,  
17 a seller is presumed to have reasonable business practices if the seller uses a certified  
18 service provider, a certified automated system, as defined in s. 77.524 (1) (am), or a  
19 proprietary system certified by the department to collect the taxes imposed under  
20 this subchapter and if the seller has remitted to the department all taxes collected  
21 under this subchapter, less any deductions, credits, or allowances.

22 **SECTION 293.** 77.60 (13) of the statutes is created to read:

23 77.60 (13) A person who uses any of the following documents in a manner that  
24 is prohibited by or inconsistent with this subchapter, or provides incorrect  
25 information to a seller or certified service provider related to the use of such

1 documents or regarding an exemption to the taxes imposed under this subchapter,  
2 shall pay a penalty of \$250 for each invoice or bill of sale related to the prohibited or  
3 inconsistent use or incorrect information:

4 (a) An exemption certificate described under ss. 77.52 (13) and 77.53 (10).

5 (b) A direct pay permit under s. 77.52 (17m).

6 (c) An exemption certificate claiming direct mail.

7 **SECTION 294.** 77.61 (1) (b) of the statutes is amended to read:

8 77.61 (1) (b) In the case of ~~a motor vehicle~~ motor vehicles, boats, snowmobiles,  
9 recreational vehicles, as defined in s. 340.01 (48r), trailers, semitrailers, all-terrain  
10 vehicles, or aircraft purchased from a ~~licensed Wisconsin motor vehicle dealer~~  
11 ~~retailer~~, the registrant shall present proof that the tax has been paid to such ~~dealer~~  
12 retailer.

13 **SECTION 295.** 77.61 (1) (c) of the statutes is amended to read:

14 77.61 (1) (c) In the case of motor vehicles, boats, snowmobiles, recreational  
15 vehicles, as defined in s. 340.01 (48r), trailers, semitrailers, all-terrain vehicles, or  
16 aircraft registered or titled, or required to be registered or titled, in this state  
17 purchased from persons who are not ~~Wisconsin boat, trailer, or semitrailer dealers,~~  
18 ~~licensed Wisconsin aircraft, motor vehicle, or recreational vehicle, as defined in s.~~  
19 ~~340.01 (48r), dealers or registered Wisconsin snowmobile or all-terrain vehicle~~  
20 ~~dealers~~ retailers, the purchaser shall file a sales tax return and pay the tax prior to  
21 registering or titling the motor vehicle, boat, snowmobile, recreational vehicle, as  
22 defined in s. 340.01 (48r), semitrailer, all-terrain vehicle, or aircraft in this state.

23 **SECTION 296.** 77.61 (2) of the statutes is renumbered 77.61 (2) (intro.) and  
24 amended to read:

25 77.61 (2) (intro.) In order to protect the revenue of the state:

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

15           **SECTION 297.** 77.61 (2) (b) of the statutes is created to read:

16           77.61 (2) (b) A certified service provider who has contracted with a seller, and  
17 filed an application, to collect and remit sales and use taxes imposed under this  
18 subchapter on behalf of the seller shall submit a surety bond to the department to  
19 guarantee the payment of sales and use taxes, including any penalty and interest on  
20 such payment. The department shall approve the form and contents of a bond  
21 submitted under this paragraph and shall determine the amount of such bond. The  
22 surety bond shall be submitted to the department within 60 days after the date on  
23 which the department notifies the certified service provider that the certified service  
24 provider is registered to collect sales and use taxes imposed under this subchapter.  
25 If the department determines, with regards to any one certified service provider, that

1 no bond is necessary to protect the tax revenues of this state, the secretary of revenue  
2 or the secretary's designee may waive the requirements under this paragraph with  
3 regard to that certified service provider. Any bond submitted under this paragraph  
4 shall remain in force until the secretary of revenue or the secretary's designee  
5 releases the liability under the bond.

6 **SECTION 298.** 77.61 (3) of the statutes is repealed.

7 **SECTION 299.** 77.61 (3m) of the statutes is created to read:

8 77.61 (3m) A retailer shall use a straight mathematical computation to  
9 determine the amount of the tax that the retailer may collect from the retailer's  
10 customers. The retailer shall calculate the tax amount by combining the applicable  
11 tax rates under this subchapter and subch. V and multiplying the combined tax rate  
12 by the sales price or purchase price of each item or invoice, as appropriate. The  
13 retailer shall calculate the tax amount to the 3rd decimal place, disregard tax  
14 amounts of less than 0.5 cent, and consider tax amounts of at least 0.5 cent but less  
15 than 1 cent to be an additional cent. The use of a straight mathematical computation,  
16 as provided in this subsection, shall not relieve the retailer from liability for payment  
17 of the full amount of the tax levied under this subchapter.

18 **SECTION 300.** 77.61 (4) (a) of the statutes is amended to read:

19 77.61 (4) (a) Every seller and retailer and every person storing, using or  
20 otherwise consuming in this state tangible personal property, or items, property, or  
21 goods under s. 77.52 (1) (b), (c), or (d), or taxable services purchased from a retailer  
22 shall keep such records, receipts, invoices, and other pertinent papers and records,  
23 including machine-readable records, in such form as the department requires. The  
24 department may, after giving notice, require any person to keep whatever records are  
25 needed for the department to compute the sales or use taxes the person should pay.



1       Thereafter, the department shall add to any taxes assessed on the basis of  
2       information not contained in the records required a penalty of 25% of the amount of  
3       the tax so assessed in addition to all other penalties under this chapter.

4               **SECTION 301.** 77.61 (4) (c) of the statutes is amended to read:

5               77.61 (4) (c) For reporting the sales tax and collecting and reporting the use tax  
6       imposed on the retailer under s. 77.53 (3) and the accounting connected with it,  
7       retailers, not including certified service providers that receive compensation under  
8       s. 73.03 (61) (h), may deduct 0.5% of those taxes payable or \$10 for that reporting  
9       period required under s. 77.58 (1), whichever is greater, but not more than the  
10      amount of the sales taxes or use taxes that is payable under ss. 77.52 (~~1~~) and 77.53  
11      (3) for that reporting period required under s. 77.58 (1), as administration expenses  
12      if the payment of the taxes is not delinquent. For purposes of calculating the  
13      retailer's discount under this paragraph, the taxes on retail sales reported by  
14      retailers under subch. V, including taxes collected and remitted as required under  
15      s. 77.785, shall be included if the payment of those taxes is not delinquent.

16              **SECTION 302.** 77.61 (5m) of the statutes is created to read:

17              77.61 (5m) (a) In this subsection, "personally identifiable information" means  
18      any information that identifies a person.

19              (b) A certified service provider may use personally identifiable information as  
20      necessary only for the administration of its system to perform a seller's sales and use  
21      tax functions and shall provide consumers clear and conspicuous notice of its practice  
22      regarding such information, including what information it collects, how it collects  
23      the information, how it uses the information, how long, if at all, it retains the  
24      information, and under what circumstances it discloses the information to states  
25      participating in the agreement, as defined in 77.65 (2) (a).

1 (c) A certified service provider may collect, use, and retain personally  
2 identifiable information only to verify exemption claims, to document the correct  
3 assignment of taxing jurisdictions, to investigate fraud, and to ensure its system's  
4 reliability.

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

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

11 (f) The state shall not retain personally identifiable information obtained for  
12 purposes of administering this subchapter unless the state is otherwise required to  
13 retain the information by law or as provided under the agreement, as defined in s.  
14 77.65 (2) (a).

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

18 (h) If any person, other than another state that is a signatory to the agreement,  
19 as defined in s. 77.65 (2) (a), or a person authorized under state law to access the  
20 information, requests access to an individual's personally identifiable information,  
21 the state shall make a reasonable and timely effort to notify the individual of the  
22 request.

23 **SECTION 303.** 77.61 (11) of the statutes is amended to read:

24 77.61 (11) Any city, village or town clerk or other official whose duty it is to issue  
25 licenses or permits to engage in a business involving the sale at retail of tangible

1     personal property or items, property, or goods under s. 77.52 (1) (b), (c), or (d) subject  
2     to tax under this subchapter, or the furnishing of services so subject to tax, shall,  
3     before issuing such license or permit, require proof that the person to whom such  
4     license or permit is to be issued is the holder of a seller's permit as required by or is  
5     registered to collect, report, and remit use tax under this subchapter or has been  
6     informed by an employee of the department that the department will issue a seller's  
7     permit to that person or register that person to collect, report, and remit use tax.

8             **SECTION 304.** 77.61 (16) of the statutes is created to read:

9             77.61 (16) Any person who remits taxes and files returns under this subchapter  
10            may designate an agent, as defined in s. 77.524 (1) (ag), to remit such taxes and file  
11            such returns with the department in a manner prescribed by the department.

12            **SECTION 305.** 77.61 (17) of the statutes is created to read:

13            77.61 (17) With regard to services subject to the tax under s. 77.52 (2) or the  
14            lease, rental, or license of tangible personal property and property, items, and goods  
15            specified under s. 77.52 (1) (b), (c), and (d), an increase in the tax rate applies to the  
16            first billing period beginning on or after the rate increase's effective date and a  
17            decrease in the tax rate applies to bills that are rendered on or after the rate  
18            decrease's effective date.

19            **SECTION 306.** 77.61 (18) of the statutes is created to read:

20            77.61 (18) The department shall notify sellers with respect to any change in  
21            the rate of the taxes imposed under this subchapter at least 30 days prior to the  
22            change's effective date and any such change shall take effect on January 1, April 1,  
23            July 1, or October 1.

24            **SECTION 307.** 77.63 of the statutes is repealed and recreated to read:

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

6           (1) A certified service provider.

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

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

21           **SECTION 308.** 77.65 (2) (a) of the statutes is amended to read:

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

24           **SECTION 309.** 77.65 (2) (c) of the statutes is repealed.

25           **SECTION 310.** 77.65 (2) (e) of the statutes is amended to read:

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

4           **SECTION 311.** 77.65 (2) (f) of the statutes is amended to read:

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

7           **SECTION 312.** 77.65 (4) (fm) of the statutes is created to read:

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

13           **SECTION 313.** 77.66 of the statutes is amended to read:

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

21           **SECTION 314.** 77.67 of the statutes is created to read:

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

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

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

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

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

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

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

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

24 **SECTION 315.** 77.70 of the statutes is amended to read:

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

12           **SECTION 316.** 77.705 of the statutes is amended to read:

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

22           **SECTION 317.** 77.706 of the statutes is amended to read:

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

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

9 **SECTION 318.** 77.707 (1) of the statutes is amended to read:

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

18 **SECTION 319.** 77.707 (2) of the statutes is amended to read:

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



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

3 **SECTION 320.** 77.71 (1) of the statutes is amended to read:

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

14 **SECTION 321.** 77.71 (2) of the statutes is amended to read:

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

1 purpose in addition to retention, demonstration or display while held for sale in the  
2 regular course of business by a dealer the tax under this subsection is imposed not  
3 on the sales purchase price but on the amount under s. 77.53 (1m).

4 **SECTION 322.** 77.71 (3) of the statutes is amended to read:

5 77.71 (3) An excise tax is imposed upon a contractor engaged in construction  
6 activities within the county or special district, at the rate of 0.5% in the case of a  
7 county tax or at the rate under s. 77.705 or 77.706 in the case of a special district tax  
8 of the sales purchase price of tangible personal property or items, property, or goods  
9 under s. 77.52 (1) (b), (c), or (d) that is are used in constructing, altering, repairing  
10 or improving real property and that ~~becomes~~ became a component part of real  
11 property in that county or special district, except that if the contractor has paid the  
12 sales tax of a county in the case of a county tax or of a special district in the case of  
13 a special district tax in this state on that tangible personal property, item, property,  
14 or good, or has paid a similar local sales tax in another state on a purchase of the same  
15 tangible personal property, item, property, or good, that tax shall be credited against  
16 the tax under this subsection.

17 **SECTION 323.** 77.71 (4) of the statutes is amended to read:

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

1 sales tax in another state on a purchase of the same property that tax shall be  
2 credited against the tax under this subsection.

3 SECTION 324. 77.72 (title) of the statutes is repealed.

4 SECTION 325. 77.72 (1) of the statutes is renumbered 77.72 and amended to  
5 read:

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

15 SECTION 326. 77.72 (2) and (3) of the statutes are repealed.

16 SECTION 327. 77.73 (2) of the statutes is amended to read:

17 77.73 (2) Counties and special districts do not have jurisdiction to impose the  
18 tax under s. 77.71 (2) in regard to items, property, and goods under s. 77.52 (1) (b),  
19 (c), and (d), and tangible personal property, except snowmobiles, trailers,  
20 semitrailers, and all-terrain vehicles, purchased in a sale that is consummated in  
21 another county or special district in this state that does not have in effect an  
22 ordinance or resolution imposing the taxes under this subchapter and later brought  
23 by the buyer into the county or special district that has imposed a tax under s. 77.71  
24 (2).

25 SECTION 328. 77.73 (3) of the statutes is created to read:

1           77.73 (3) Counties and special districts have jurisdiction to impose the taxes  
2           under this subchapter on retailers who file an application under s. 77.52 (7) or who  
3           register under s. 77.53 (9) or (9m), regardless of whether such retailers are engaged  
4           in business in the county or special district, as provided in s. 77.51 (13g). A retailer  
5           who files an application under s. 77.52 (7) or who registers under s. 77.53 (9) or (9m)  
6           shall collect, report, and remit to the department the taxes imposed under this  
7           subchapter for all counties and special districts that have an ordinance or resolution  
8           imposing the taxes under this subchapter.

9           **SECTION 329.** 77.75 of the statutes is amended to read:

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

16           **SECTION 330.** 77.77 (1) of the statutes is renumbered 77.77 (1) (a) and amended  
17           to read:

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

1 property, item, or good is leased, rented, or licensed to the customer before or after  
2 that date.

3 **SECTION 331.** 77.77 (1) (b) of the statutes is created to read:

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

13 **SECTION 332.** 77.77 (2) of the statutes is repealed.

14 **SECTION 333.** 77.785 (1) of the statutes is amended to read:

15 77.785 (1) All retailers shall collect and report the taxes under this subchapter  
16 on the ~~gross receipts~~ sales price from leases and rentals of property or items,  
17 property, and goods under s. 77.52 (1) (b), (c), and (d) under s. 77.71 (4).

18 **SECTION 334.** 77.785 (2) of the statutes is amended to read:

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

25 **SECTION 335.** 77.98 of the statutes is amended to read:

1           **77.98 Imposition.** A local exposition district under subch. II of ch. 229 may  
2 impose a tax on the retail sale, except sales for resale, within the district's  
3 jurisdiction under s. 229.43 of ~~products that are subject to a tax under s. 77.54 (20)~~  
4 ~~(e) 1. to 3. and not~~ candy, as defined in s. 77.51 (1fm), prepared food, as defined in s.  
5 77.51 (10m), and soft drinks, as defined in s. 77.51 (17w), unless exempt from the  
6 sales tax under s. 77.54 (1), (4), (7) (a), (7m), (9), (9a) ~~or (20) (e) 5., (20n) (b) and (c),~~  
7 and (20r).

8           **SECTION 336.** 77.981 of the statutes is amended to read:

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

18           **SECTION 337.** 77.982 (2) of the statutes is repealed and recreated to read:

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

24           **SECTION 338.** 77.99 of the statutes is amended to read:

1           **77.99 Imposition.** A local exposition district under subch. II of ch. 229 may  
2 impose a tax at the rate of 3% of the ~~gross receipts~~ sales price on the rental, but not  
3 for rental and not for rental as a service or repair replacement vehicle, within the  
4 district's jurisdiction under s. 229.43, of Type 1 automobiles, as defined in s. 340.01  
5 (4) (a), by establishments primarily engaged in short-term rental of passenger cars  
6 without drivers, for a period of 30 days or less, unless the sale is exempt from the sales  
7 tax under s. 77.54 (1), (4), (7) (a), (7m), (9) or (9a). If the state makes a payment under  
8 s. 229.50 (7) to a district's special debt service reserve fund, a majority of the district's  
9 authorized board of directors may vote to increase the tax rate under this subchapter  
10 to 4%. A resolution to adopt the taxes imposed under this section, or an increase in  
11 the tax rate, shall be effective on the first January 1, April 1, July 1, or October 1  
12 following the adoption of the resolution or tax increase.

13           **SECTION 339.** 77.991 (2) of the statutes is repealed and recreated to read:

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

20           **SECTION 340.** 77.994 (1) (intro.) of the statutes is amended to read:

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

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

3 **SECTION 341.** 77.9941 (4) of the statutes is amended to read:

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

7 **SECTION 342.** 77.995 (2) of the statutes is amended to read:

8 77.995 (2) There is imposed a fee at the rate of 5 percent of the ~~gross receipts~~  
9 sales price on the rental, but not for rental and not for rental as a service or repair  
10 replacement vehicle of Type 1 automobiles, as defined in s. 340.01 (4) (a); of  
11 recreational vehicles, as defined in s. 340.01 (48r); of motor homes, as defined in s.  
12 340.01 (33m); and of camping trailers, as defined in s. 340.01 (6m) by establishments  
13 primarily engaged in short-term rental of vehicles without drivers, for a period of 30  
14 days or less, unless the sale is exempt from the sales tax under s. 77.54 (1), (4), (7)  
15 (a), (7m) or (9a). There is also imposed a fee at the rate of 5 percent of the ~~gross~~  
16 receipts sales price on the rental of limousines.

17 **SECTION 343.** 77.9951 (2) of the statutes is repealed and recreated to read:

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

23 **SECTION 344.** 77.996 (6) of the statutes is amended to read:

24 77.996 (6) "Gross receipts" has the meaning given in s. 77.51 (4) (a), (b) 1. and  
25 5., (c) 1. to 4., and (d) means the sales price, as defined in s. 77.51 (15b), of tangible



1 personal property and taxable services sold by a dry cleaning facility. “Gross  
2 receipts” does not include the license fee imposed under s. 77.9961 (1m) that is passed  
3 on to customers.

4 **SECTION 345.** 77.9972 (2) of the statutes is repealed and recreated to read:

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

12 **SECTION 346.** 86.195 (3) (b) 3. of the statutes is amended to read:

13 86.195 (3) (b) 3. Fifty percent of the gross receipts sales price, as defined in s.  
14 77.51 (15b), of the business are is from meal, food, the sale of food product and  
15 beverage sales and food ingredients, as defined in s. 77.51 (3t), that are taxable under  
16 s. 77.54 (20) (e) subch. III of ch. 77; and

17 **SECTION 347.** 218.0171 (2) (cq) of the statutes is amended to read:

18 218.0171 (2) (cq) Upon payment of a refund to a consumer under par. (b) 2. b.,  
19 the manufacturer shall provide to the consumer a written statement that specifies  
20 the trade-in amount previously applied under s. 77.51 (4) (b) 3. ~~or 3m. or (15) (b) 4.~~  
21 ~~or 4m. (12m) (b) 5. or 6. or (15b) (b) 5. or 6.~~ toward the sales price of the motor vehicle  
22 having the nonconformity and the date on which the manufacturer provided the  
23 refund.

24 **SECTION 348.** 229.68 (15) of the statutes is amended to read:

1           229.68 (15) Impose, by the adoption of a resolution, the taxes under subch. V  
2 of ch. 77. A district may not levy any taxes that are not expressly authorized under  
3 subch. V of ch. 77 and that do not receive the affirmative vote of a supermajority of  
4 the district board. If a district adopts a resolution which imposes taxes, it shall  
5 deliver a certified copy of the resolution to the secretary of revenue at least ~~30~~ 120  
6 days before its effective date.

7           **SECTION 349.** 229.824 (15) of the statutes is amended to read:

8           229.824 (15) Impose, by the adoption of a resolution, the taxes under subch. V  
9 of ch. 77, except that the taxes imposed by the resolution may not take effect until  
10 the resolution is approved by a majority of the electors in the district's jurisdiction  
11 voting on the resolution at a referendum, to be held at the first spring primary or  
12 September primary following by at least 45 days the date of adoption of the  
13 resolution. Two questions shall appear on the ballot. The first question shall be:  
14 "Shall a sales tax and a use tax be imposed at the rate of 0.5% in .... County for  
15 purposes related to football stadium facilities in the ... Professional Football  
16 Stadium District?" The 2nd question shall be: "Shall excess revenues from the 0.5%  
17 sales tax and use tax be permitted to be used for property tax relief purposes in ....  
18 County?" Approval of the first question constitutes approval of the resolution of the  
19 district board. Approval of the 2nd question is not effective unless the first question  
20 is approved. The clerk of the district shall publish the notices required under s. 10.06  
21 (4) (c), (f) and (i) for any referendum held under this subsection. Notwithstanding  
22 s. 10.06 (4) (c), the type A notice under s. 10.01 (2) (a) relating to the referendum is  
23 valid even if given and published late as long as it is given and published prior to the  
24 election as early as practicable. A district may not levy any taxes that are not  
25 expressly authorized under subch. V of ch. 77. The district may not levy any taxes

1 until the professional football team and the governing body of the municipality in  
2 which the football stadium facilities are located agree on how to fund the  
3 maintenance of the football stadium facilities. The district may not levy any taxes  
4 until the professional football team and the governing body of the municipality in  
5 which the football stadium facilities are located agree on how to distribute the  
6 proceeds, if any, from the sale of naming rights related to the football stadium  
7 facilities. If a district board adopts a resolution that imposes taxes and the resolution  
8 is approved by the electors, the district shall deliver a certified copy of the resolution  
9 to the secretary of revenue at least 30 120 days before its effective date. If a district  
10 board adopts a resolution that imposes taxes and the resolution is not approved by  
11 the electors, the district is dissolved.

12 **SECTION 9443. Effective dates; Revenue.**

13 (1) MAIN STREET EQUITY ACT. The repeal of sections 46.513, 77.51 (4), 77.51 (14)  
14 (d), 77.51 (14) (i), 77.51 (14) (k), 77.51 (14) (L), 77.51 (14r), 77.51 (15), 77.52 (2) (a)  
15 5. b., 77.52 (3m), 77.52 (3n), 77.52 (6), 77.52 (14) (a) 2., 77.523 (title), 77.53 (4), 77.53  
16 (15), 77.54 (14g), 77.54 (14s), 77.54 (20), 77.54 (20m), 77.54 (22), 77.54 (40), 77.61 (3),  
17 77.65 (2) (c), 77.72 (title), 77.72 (2) and (3) and 77.77 (2) of the statutes; the  
18 renumbering of sections 77.524 (1) (a) and 77.54 (48) (b) of the statutes; the  
19 renumbering and amendment of sections 77.51 (1), 77.51 (21m) (by SECTION 130),  
20 77.51 (6m), 77.51 (14) (g), 77.52 (1), 77.523, 77.524 (1) (b), 77.53 (9m), 77.53 (11),  
21 77.54 (48) (a), 77.61 (2), 77.72 (1) and 77.77 (1) of the statutes; the consolidation,  
22 renumbering, and amendment of section 77.52 (14) (a) (intro.) and 1. and (b) of the  
23 statutes; the amendment of sections 66.0615 (1m) (f) 2., 70.111 (23), 71.07 (5e) (b),  
24 71.07 (5e) (c) 1., 71.07 (5e) (c) 3., 71.28 (5e) (b), 71.28 (5e) (c) 1., 71.28 (5e) (c) 3., 71.47  
25 (5e) (b), 71.47 (5e) (c) 1., 71.47 (5e) (c) 3., 73.03 (50) (d), 76.07 (4g) (b) 8., 77.51 (2),

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6 77.51 (1f), 77.51 (1fm), 77.51 (1pd), 77.51 (1r), 77.51 (2k), 77.51 (2m), 77.51 (3c), 77.51  
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20 (b) of the statutes take effect on October 1, 2009.

21 (2) MAIN STREET EQUITY ACT. The amendment of sections 77.51 (21m) (by  
22 SECTION 129) and 77.52 (2) (a) 5. a. (by SECTION 146) of the statutes takes effect on  
23 September 30 2009.

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(END)