

2011 DRAFTING REQUEST

Bill

Received: 12/16/2011

Received By: jkreye

Wanted: As time permits

Companion to LRB: -2173

For: Glenn Grothman (608) 266-7513

By/Representing: jamie

May Contact:

Drafter: jkreye

Subject: Tax, Other - sales

Addl. Drafters:

Extra Copies:

Submit via email: YES

Requester's email: Sen.Grothman@legis.wisconsin.gov

Carbon copy (CC:) to: joseph.kreye@legis.wisconsin.gov

Pre Topic:

No specific pre topic given

Topic:

Sales and use tax exemption for certain building materials

Instructions:

See attached

Drafting History:

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
/?	jkreye 12/16/2011	kfollett 12/16/2011		_____			S&L Tax
/1			jfrantze 12/16/2011	_____	ggodwin 12/16/2011	ggodwin 12/28/2011	

FE Sent For:

AT:INTD
1/5/2012

<END>

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1/2	jkreye	11/16 12/16	J	12/14 9/11 9/11			

FE Sent For:

<END>



State of Wisconsin
2011 - 2012 LEGISLATURE



LRBs0267/1
JK:sbb&jld:rs

stays

3647/1

ASSEMBLY SUBSTITUTE AMENDMENT 1,
TO 2011 ASSEMBLY BILL 380

in 12-16

Today

December 12, 2011 - Offered by Representative JACQUE.

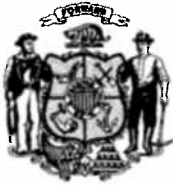
1 AN ACT *to create* 77.54 (9a) (j) of the statutes; **relating to:** a sales and use tax
2 exemption for building materials that become a part of a facility for a local unit
3 of government or nonprofit organization.

Insert A

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

4 SECTION 1. 77.54 (9a) (j) of the statutes is created to read:

5 77.54 (9a) (j) A construction contractor who, in fulfillment of a real property
6 construction activity, transfers the tangible personal property, or item, or property
7 under s. 77.52 (1) (b) or (c), to an entity described under par. (b) or (f), if such tangible
8 personal property, item, or property becomes a component of a facility in this state
9 that is owned by the entity. In this subsection, "facility" means any building, shelter,
10 parking lot, parking garage, athletic field, athletic park, storm sewer, or water
11 supply system, but does not include a highway, street, or road.



2011 ASSEMBLY BILL 380

November 16, 2011 - Introduced by Representatives JACQUE, BROOKS, RIVARD, SPANBAUER, STEINEKE, STRACHOTA, STROEBEL and WYNN, cosponsored by Senators GROTHMAN, COWLES and HOLPERIN. Referred to Committee on Ways and Means. Referred to Joint Survey Committee on Tax Exemptions.

- 1 AN ACT *to create* 77.54 (58) of the statutes; **relating to:** a sales and use tax
2 exemption for building materials that become a part of a facility for a local unit
3 of government or nonprofit organization.

Analysis by the Legislative Reference Bureau

Under current law, municipalities, school districts, and certain nonprofit organizations are exempt from paying the sales tax and the use tax on purchases of tangible personal property. To receive the sales tax or use tax exemption, the municipality, school district, or nonprofit organization must purchase the tangible personal property. A construction contractor hired by the municipality, school district, or nonprofit organization may not receive the exemption for property purchased by the contractor to be used for a municipality, school district, or nonprofit organization construction project.

Under this bill, the sale of tangible personal property that becomes a component of a facility in this state that is owned by a municipality or nonprofit organization is exempt from the sales tax and the use tax. The exemption applies to tangible personal property purchased by a construction contractor who transfers the property to the municipality or nonprofit organization as part of constructing the facility.

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

Insert
A

Godwin, Gigi

From: Julian, Jamie
Sent: Wednesday, December 28, 2011 2:48 PM
To: LRB.Legal
Subject: Draft Review: LRB 11-3647/1 Topic: Sales and use tax exemption for certain building materials

Please Jacket LRB 11-3647/1 for the SENATE.