2011 DRAFTING REQUEST

Received By: jkreye

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Received: 12/16/2011

Wanted: As time permits For: Glenn Grothman (608) 266-7513			Companion to LRB: -2173				
				By/Representing: jamie			
May Contact:				Drafter: jkreye			
Subject	: Tax, Ot	her - sales			Addl. Drafters:		
					Extra Copies:		
Submit	via email: YES						
Request	ter's email:	Sen.Groth	man@legis.	wisconsin.go	v		
Carbon	copy (CC:) to:	joseph.kre	ye@legis.w	isconsin.gov			
Pre Top	pic:						
No spec	cific pre topic gi	ven					
Topic:				,			
Sales ar	nd use tax exem	ption for certai	n building m	naterials			
Instruc	ctions:				····		
See atta	iched						
Draftin	ng History:				***************************************		***************************************
Vers.	<u>Drafted</u>	Reviewed	<u>Typed</u>	Proofed	Submitted	Jacketed	Required
/?	jkreye 12/16/2011	kfollett 12/16/2011					S&L Tax
/1			jfrantze 12/16/201	11	ggodwin 12/16/2011	ggodwin 12/28/2011	
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2011 DRAFTING REQUEST

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Subject	: Tax, Ot	her - sales			Addl. Drafters:		
					Extra Copies:		
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Pre Top	pic:						
No spec	cific pre topic gi	ven					
Topic:						, , , , , , , , , , , , , , , , , , , ,	
Sales ar	nd use tax exem	ption for certain	n building m	aterials			
Instruc	ctions:						
See atta	ched						
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Vers.	Drafted	Reviewed	Typed	Proofed	Submitted	<u>Jacketed</u>	Required
/?	jkreye 12/16/2011	kfollett 12/16/2011					S&L Tax
/1			jfrantze 12/16/201		ggodwin 12/16/2011		
FE Sent	For:			<end></end>			

2011 DRAFTING REQUEST

Bill

Received: 1	12/16/2011
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Received By: ikreye

Wanted: As time permits

Companion to LRB: -2173

For: Glenn Grothman (608) 266-7513

By/Representing: jamie

May Contact:

Subject:

Tax, Other - sales

Drafter: jkreye

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

Typed

Pre Topic:

No specific pre topic given

Topic:

Sales and use tax exemption for certain building materials

Instructions:

See attached

Drafting History:

Vers.

Drafted

Reviewed

Proofed

Submitted

Jacketed

Required

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ikreye

<END>

FE Sent For:



State of Misconsin 2011 - 2012 LEGISLATURE



364

ASSEMBLY SUBSTITUTE AMENDMENT 1,

TO 2011 ASSEMBLY BILL (380)

in 12 le Today

December 12, 2011 - Offered by Representative JACQUE.

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

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

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

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

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1	Section 2. Initial applicability.
2	(1) This act first applies to contracts entered into on the effective date of this
3	subsection.
4	Section 3. Effective date.
5	(1) This act takes effect on the first day of the 2nd month beginning after
6	publication.
7	(END)



State of Misconsin 2011 - 2012 LEGISLATURE



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.

AN ACT *to create* 77.54 (58) of the statutes; **relating to:** a sales and use tax exemption for building materials that become a part of a facility for a local unit 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.



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LRB-2173/1 JK:sbb&jld:rs

ASSEMBLY BILL 380

end of burnt

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

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

SECTION 1. 77.54 (58) of the statutes is created to read:

77.54 **(58)** The sales price from the sale of and the storage use, or other consumption of tangible personal property or item or property under s. 77.52 (1) (b) or (c) that becomes a component of a facility in this state that is owned by an entity described under sub. (9a) (b) or (f). This subsection applies to tangible personal property or item or property under s. 77.52 (1) (b) or (c) purchased by a construction contractor who, in fulfillment of a real property construction activity, transfers the property or item to the entity described under sub. (9a) (b) or (f). In this subsection, "facility" includes any building, shelter, parking lot, parking garage, athletic field, athletic park, storm sewer, or water supply system, but does not include a highway, street, or road.

SECTION 2. Effective date.

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

(END)

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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.