



# State of Wisconsin

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STEPHEN R. MILLER  
CHIEF

January 27, 2012

## MEMORANDUM

**To:** Senator Leibham

**From:** Joseph T. Kreye, Sr. Legislative Attorney, (608) 266-2263

**Subject:** Technical Memorandum to **2011 SB 354** (LRB-2489/2) **by DOR**

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We received the attached technical memorandum relating to your bill. This copy is for your information and your file.

If you wish to discuss this memorandum or the necessity of revising your bill or preparing an amendment, please contact me.

## MEMORANDUM

January 20, 2012

**TO:** Joe Kreye  
Legislative Reference Bureau

**FROM:** Paul Ziegler  
Department of Revenue

**SUBJECT:** Technical Memorandum on SB 354 – relating to registration and operation of all-terrain vehicles and utility terrain vehicles, granting rule-making authority, and making appropriations.

The Department has the following concern with SB 354:

The proposed language modifies the sales tax subchapter to include utility terrain vehicles (UTVs) throughout the sales tax statutes. If the author's intent is to mirror the sales and use tax treatment of UTVs to the current sales and use tax treatment of ATVs, the department recommends the bill be modified to include UTVs in the following statutory provisions:

- Section 77.53(17), Wis. Stats. (2009-10). This section pertains to the use tax treatment of registered vehicles owned by residents of other states brought into Wisconsin for temporary personal use.
- Section 77.53(18), Wis. Stats. (2009-10). This section pertains to the use tax treatment of registered vehicles purchased in other states prior to an individual's relocation into Wisconsin.
- Section 77.73(2), Wis. Stats. (2009-10). This section provides counties and other districts, where a vehicle is registered, the authority to impose use tax on sales of registered vehicles when the sale is consummated in another county or district.

If you have questions regarding this technical memorandum, please contact Bob Schmidt at (608) 267-9892 or [robertk1.schmidt@revenue.wi.gov](mailto:robertk1.schmidt@revenue.wi.gov).

cc: Senator Leibham