



State of Wisconsin
2013 - 2014 LEGISLATURE



LRB-0264/P2
JK:jld:rs

DOA:.....Ley, BB0082 – Sales tax exemption for veterinarians performing custom farming services

FOR 2013-2015 BUDGET -- NOT READY FOR INTRODUCTION

AN ACT ...; **relating to:** the budget.

Analysis by the Legislative Reference Bureau

TAXATION

OTHER TAXATION

Under current law, the sale of certain items is exempt from the sales tax and the use tax if the items are used exclusively and directly in the business of farming, including dairy farming, agriculture, horticulture, floriculture, silviculture, and custom farming services. Under this bill, “custom farming services” include services performed by a veterinarian to animals that are farm livestock or work stock.

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.

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. 77.51 (2d) of the statutes is created to read:

77.51 **(2d)** “Custom farming services” include services performed by a veterinarian to animals that are farm livestock or work stock.

(END)