



## 2013 SENATE BILL 448

1     **AN ACT** *to renumber* 77.54 (6); *to renumber and amend* 77.54 (6r); and *to*  
2             *create* 77.54 (6) (am) 4., 77.54 (6) (am) 5. and 77.54 (6) (bn) of the statutes;  
3             **relating to:** the sales and use tax exemption for equipment used in a fertilizer  
4             blending, feed milling, or grain drying operation.

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*Analysis by the Legislative Reference Bureau*

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

5             **SECTION 1.** 77.54 (6) of the statutes is renumbered 77.54 (6) (am).

6             **SECTION 2.** 77.54 (6) (am) 4. of the statutes is created to read:

7             77.54 (6) (am) 4. Machines and specific processing equipment used exclusively  
8             and directly in a fertilizer blending, feed milling, or grain drying operation, including  
9             holding structures used for weighing and dropping feed or fertilizer ingredients into  
10            a mixer, wet corn holding bins, grain dryers, mixers, conveying equipment, and

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1 grinding, mixing, and saturation bins, regardless of whether such items become an  
2 addition to, a component of, or a capital improvement of real property. The  
3 exemption under this subdivision applies to repair parts, replacements, and safety  
4 attachments for such machines and equipment.

5 **SECTION 3.** 77.54 (6) (am) 5. of the statutes is created to read:

6 77.54 (6) (am) 5. Building materials acquired solely for and used solely in the  
7 construction or repair of holding structures used for weighing and dropping feed or  
8 fertilizer ingredients into a mixer or for storage of grain, if such structures are used  
9 in a fertilizer blending, feed milling, or grain drying operation.

10 **SECTION 4.** 77.54 (6) (bn) of the statutes is created to read:

11 77.54 (6) (bn) The exemptions under par. (am) 4. and 5. apply only to items  
12 located on the same parcel of property where the fertilizer blending, feed milling, or  
13 grain drying operation activities are conducted, or on an adjoining parcel, including  
14 parcels that are separated only by a public road. The exemptions under par. (am) 4.  
15 and 5. apply only to persons who are primarily engaged in fertilizer blending, feed  
16 milling, or grain handling operations which include grain drying operations, or  
17 primarily engaged in any combination of fertilizer blending, feed milling, or grain  
18 handling operations which include grain drying operations, and to contractors  
19 providing real property construction activities to such persons.

20 **SECTION 5.** 77.54 (6r) of the statutes is renumbered 77.54 (6) (cn) and amended  
21 to read:

22 77.54 (6) (cn) ~~The exemption under sub. (6)~~ exemptions under this subsection  
23 shall be strictly construed.

24

(END)