

State of Wisconsin



2013 Senate Bill 448

Date of enactment: **April 17, 2014**
Date of publication*: **April 18, 2014**

2013 WISCONSIN ACT 324

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

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

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

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

77.54 (6) (am) 4. Machines and specific processing equipment used exclusively and directly in a fertilizer blending, feed milling, or grain drying operation, including holding structures used for weighing and dropping feed or fertilizer ingredients into a mixer, wet corn holding bins, grain dryers, mixers, conveying equipment, and grinding, mixing, and saturation bins, regardless of whether such items become an addition to, a component of, or a capital improvement of real property. The exemption under this subdivision applies to repair parts, replacements, and safety attachments for such machines and equipment.

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

77.54 (6) (am) 5. Building materials acquired solely for and used solely in the construction or repair of holding

structures used for weighing and dropping feed or fertilizer ingredients into a mixer or for storage of grain, if such structures are used in a fertilizer blending, feed milling, or grain drying operation.

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

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

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

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

* Section 991.11, WISCONSIN STATUTES: Effective date of acts. "Every act and every portion of an act enacted by the legislature over the governor's partial veto which does not expressly prescribe the time when it takes effect shall take effect on the day after its date of publication."