



## 2015 SENATE BILL 443

December 7, 2015 – Introduced by Senators MARKLEIN, RINGHAND and NASS, cosponsored by Representatives NOVAK, SPREITZER, BALLWEG, E. BROOKS, CONSIDINE, HORLACHER, JARCHOW and SINICKI. Referred to Committee on Revenue, Financial Institutions, and Rural Issues.

1     **AN ACT** *to amend* 77.52 (2) (a) 20.; and *to create* 77.51 (13) (q) of the statutes;  
2     **relating to:** the sales tax imposed on ecosystem restoration services.

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### *Analysis by the Legislative Reference Bureau*

This bill excludes the sale of certain landscape restoration services from the sales tax. Under current law, the sale of landscaping and lawn maintenance services is subject to the sales tax. The bill excludes from taxable landscaping services the restoration of landscapes using native plants in order to improve land, soil, or water quality, or to improve biodiversity or other ecosystem functions.

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.

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

3     **SECTION 1.** 77.51 (13) (q) of the statutes is created to read:  
4     77.51 (13) (q) A person selling tangible personal property or items, or property  
5     or goods under s. 77.52 (1) (c) or (d), to a person who installs plants native to this state

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1 in the restoration, reclamation, or revitalization of 10 or more contiguous acres of  
2 prairie, savannah, or wetlands, but not golf courses, to improve land, soil, or water  
3 quality, or to improve biodiversity or other ecosystem functions.

4 **SECTION 2.** 77.52 (2) (a) 20. of the statutes is amended to read:

5 77.52 (2) (a) 20. The sale of landscaping and lawn maintenance services  
6 including landscape planning and counseling; lawn and garden services such as  
7 planting, mowing, spraying, and fertilizing; and shrub and tree services. For  
8 purposes of this subdivision, landscaping and lawn maintenance services do not  
9 include the installation of plants native to this state, including the planning and  
10 design for such installation, if the seller installs the plants in the restoration,  
11 reclamation, or revitalization of 10 or more contiguous acres of prairie, savannah, or  
12 wetlands, but not golf courses, to improve land, soil, or water quality, or to improve  
13 biodiversity or other ecosystem functions.

14 **SECTION 3. Effective date.**

15 (1) This act takes effect on the first day of the 3rd month beginning after  
16 publication.

17 (END)