

2015 Assembly Bill 629 (LRB -3907)

An Act to amend 77.51 (12m) (a) 2. and 77.51 (15b) (a) 2.; and to create 77.51 (12m) (b) 3s. and 77.51 (15b) (b) 3s. of the statutes; relating to: a sales and use tax exemption for federal excise tax imposed on a sale of a heavy truck or trailer. (FE)

2016

01-04.	A.	Introduced by Representatives Bernier, August, Jarchow, Gannon, Sanfelippo, Horlacher, Kremer, Ballweg, E. Brooks, Knodl, T. Larson, Murphy and Skowronski ; cosponsored by Senators Petrowski, Wanggaard, Olsen, Ringhand, Stroebel and Marklein.	464
01-04.	A.	Read first time and referred to Committee on Ways and Means	464
01-04.	A.	Read first time and referred to Joint Survey Committee on Tax Exemptions	464
01-13.	A.	Senator Moulton added as a cosponsor	498
01-19.	A.	Fiscal estimate received	
01-21.	A.	Public hearing held by committee on Ways and Means	
01-21.	A.	Executive action taken by committee on Ways and Means	
01-22.	A.	Report passage recommended by Committee on Ways and Means, Ayes 12, Noes 1	535
01-27.	A.	Executive action taken by joint survey committee on Tax Exemptions	
02-01.	A.	Report of joint survey committee on Tax Exemptions received, Ayes 8, Noes 1	556
02-01.	A.	Referred to joint committee on Finance	556
02-11.	A.	Report passage recommended by Joint Committee on Finance, Ayes 14, Noes 1	628
02-11.	A.	Referred to committee on Rules	628
02-16.	A.	Made a special order of business at 1:24 PM on 2-18-2016 pursuant to Assembly Resolution 29	690
02-18.	A.	Read a second time	721
02-18.	A.	Ordered to a third reading	721
02-18.	A.	Rules suspended	721
02-18.	A.	Read a third time and passed , Ayes 90, Noes 2	721
02-18.	A.	Ordered immediately messaged	722
02-18.	S.	Received from Assembly	759
02-23.	S.	Read first time and referred to committee on Senate Organization	766
02-23.	S.	Available for scheduling	
03-14.	S.	Public hearing requirement waived by committee on Senate Organization, pursuant to Senate Rule 18 (1m), Ayes 3, Noes 2	806
03-14.	S.	Placed on calendar 3-15-2016 pursuant to Senate Rule 18(1)	807
03-15.	S.	Read a second time	
03-15.	S.	Ordered to a third reading	
03-15.	S.	Rules suspended	
03-15.	S.	Read a third time and concurred in , Ayes 31, Noes 1	
03-15.	S.	Ordered immediately messaged	
03-16.	A.	Received from Senate concurred in	782

9MB

**2015
ENROLLED BILL**

15en A B-629

ADOPTED DOCUMENTS:

Orig **Engr** **SubAmdt** 15 390712

Amendments to above (if none, write "NONE"): None

Corrections - show date (if none, write "NONE"): None

Topic Rev clause

 3/17/16
Date

 Case
Enrolling Drafter



State of Wisconsin
2015 - 2016 LEGISLATURE

LRB-3907/2
KRP&JK:klm

2015 ASSEMBLY BILL 629

January 4, 2016 – Introduced by Representatives BERNIER, AUGUST, JARCHOW, GANNON, SANFELIPPO, HORLACHER, KREMER, BALLWEG, E. BROOKS, KNODL, T. LARSON, MURPHY and SKOWRONSKI, cosponsored by Senators PETROWSKI, WANGGAARD, OLSEN, RINGHAND, STROEBEL and MARKLEIN. Referred to Committee on Ways and Means. Referred to Joint Survey Committee on Tax Exemptions.

1 **AN ACT** *to amend* 77.51 (12m) (a) 2. and 77.51 (15b) (a) 2.; and *to create* 77.51
2 (12m) (b) 3s. and 77.51 (15b) (b) 3s. of the statutes; **relating to:** a sales and use
3 tax exemption for federal excise tax imposed on a sale of a heavy truck or trailer.

Analysis by the Legislative Reference Bureau

This bill creates an exemption from the state sales and use tax for any federal excise tax imposed on a seller of a heavy truck or trailer sold at retail.

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:

4 **SECTION 1.** 77.51 (12m) (a) 2. of the statutes is amended to read:
5 77.51 (**12m**) (a) 2. The cost of materials used, labor or service cost, interest,
6 losses, all costs of transportation to the seller, all taxes imposed on the seller, except
7 as provided in par. (b) 3m. and 3s., and any other expense of the seller.

ASSEMBLY BILL 629**SECTION 2**

1 **SECTION 2.** 77.51 (12m) (b) 3s. of the statutes is created to read:

2 77.51 (12m) (b) 3s. The federal tax imposed on the seller in a retail sale of a
3 heavy truck or trailer under section 4051 of the Internal Revenue Code that is
4 separately stated on the invoice, bill of sale, or similar document that the seller gives
5 to the purchaser.

6 **SECTION 3.** 77.51 (15b) (a) 2. of the statutes is amended to read:

7 77.51 (15b) (a) 2. The cost of materials used, labor or service cost, interest,
8 losses, all costs of transportation to the seller, all taxes imposed on the seller, except
9 as provided in par. (b) 3m. and 3s., and any other expense of the seller.

10 **SECTION 4.** 77.51 (15b) (b) 3s. of the statutes is created to read:

11 77.51 (15b) (b) 3s. The federal tax imposed on the seller in a retail sale of a
12 heavy truck or trailer under section 4051 of the Internal Revenue Code that is
13 separately stated on the invoice, bill of sale, or similar document that the seller gives
14 to the purchaser.

15 **SECTION 5. Initial applicability.**

16 (1) This act first applies to sales completed on the effective date of this
17 subsection.

18 **SECTION 6. Effective date.**

19 (1) This act takes effect retroactively to September 1, 2014.

20

(END)