



**WISCONSIN LEGISLATIVE COUNCIL
ACT MEMO**

2015 Wisconsin Act 126
[2015 Senate Bill 227]

**Sales and Use Tax Exemption for
Building Materials That Become
Part of a Nonprofit or Government
Facility**

2015 Wisconsin Act 126 creates a sales and use tax exemption for certain sales of tangible personal property and certain other property made to a construction contractor. To qualify for the exemption, a contractor must, in fulfillment of a real property construction activity, transfer the property to a county, city, village, town, school district, county-city hospital, sewerage commission, metropolitan sewerage district, joint local water authority, or eligible nonprofit organization, and the property must become a component of a facility located in Wisconsin that is owned by that entity. To qualify for the exemption, the facility must be a building, shelter, parking lot or garage, athletic field or park, storm sewer, water supply system, or sewerage and waste water treatment facility; and it may not be a highway, street, or road.

Effective date: January 1, 2016

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This memo provides a brief description of the Act. For more detailed information, consult the text of the law and related legislative documents at the Legislature's Web site at: <http://www.legis.wisconsin.gov>.