



WISCONSIN LEGISLATIVE COUNCIL ACT MEMO

2015 Wisconsin Act 361
[2015 Assembly Bill 629]

**Sales and Use Tax Exemption for
Heavy Truck or Trailer**

2015 Wisconsin Act 361 creates an exemption from state sales and use tax, for a heavy truck or trailer, for that portion of the retail price attributable to the federal excise tax imposed on the seller.

The Act provides that, in a case in which sales tax will be owed, if the amount of the federal tax imposed on the seller of a heavy truck or trailer is separately stated on the invoice given to the buyer, the seller is not required to factor the amount into the sales price for purposes of calculating sales tax. Also, in a case in which use tax will be owed, if the amount of the federal tax is separately stated on the invoice given to the buyer, the buyer is not required to factor the amount into the purchase price for purposes of calculating use tax.

Effective date: The Act takes effect retroactively to September 1, 2014, and initially applies to sales completed on that date.

Prepared by: Brian Larson, Staff Attorney

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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>.