



WISCONSIN LEGISLATIVE COUNCIL ACT MEMO

2015 Wisconsin Act 364
[2015 Assembly Bill 553]

Occasional Sales by Nonprofits

2015 Wisconsin Act 364 modifies the sales tax exemption for occasional sales by a nonprofit organization. It provides that occasional sales of tangible personal property, certain other property, or services made by a nonprofit organization are generally exempt from the sales tax if the sales occur on 75 days or fewer per year, or if the receipts from such sales do not exceed \$50,000. Under prior law, these amounts were set at 25 days and \$25,000.

In addition, the Act provides that, if a nonprofit organization sells admissions to an event involving entertainment, the admission sales may fit within the scope of the sales tax exemption for occasional sales if the amount paid for the performance does not exceed \$10,000. Under prior law, this amount was set at \$500.

The changes under the Act first apply to sales made in 2017.

Effective date: April 17, 2016

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June 7, 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>.