



**WISCONSIN LEGISLATIVE COUNCIL
AMENDMENT MEMO**

2015 Senate Bill 227	Senate Amendment 2
<i>Memo published: January 25, 2016</i>	<i>Contact: Zach Ramirez, Staff Attorney (267-9485)</i>

2015 SENATE BILL 227

2015 Senate Bill 227 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, 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.

SENATE AMENDMENT 2

Senate Amendment 2 to 2015 Senate Bill 227 expands the scope of the tax exemption. The amendment provides that a contractor may qualify for the exemption by, in fulfillment of a real property construction activity, transferring the eligible property to a county, city, village, town, school district, eligible nonprofit organization, or *a county-city hospital, a sewerage commission, a metropolitan sewerage district, or a joint local water authority*, if the property becomes a component of an eligible facility located in Wisconsin that is owned by that entity.

BILL HISTORY

Senator Marklein offered Senate Amendment 2 on October 14, 2015. On November 4, 2015, the Joint Committee on Finance recommended adoption of Senate Amendment 2 and passage of 2015 Senate Bill 227, as amended, on votes of Ayes, 16; Noes, 0.

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