



WISCONSIN LEGISLATIVE COUNCIL AMENDMENT MEMO

2015 Senate Bill 421	Senate Amendment 2
<i>Memo published: February 16, 2016</i>	<i>Contact: Zach Ramirez, Staff Attorney (267-9485)</i>

2015 SENATE BILL 421

Under current law, occasional sales of tangible personal property, certain other property, or services made by a nonprofit organization are generally exempt from the sales tax if such sales occur on no more than 20 days during the year or the receipts from such sales do not exceed \$25,000.

2015 Senate Bill 421 (the bill) modifies this exemption and provides that such sales are exempt from the sales tax if the sales occur on no more than 75 days during the year or the receipts from the sales do not exceed \$50,000.

Current law also provides that, if a nonprofit organization sells admissions to an event involving entertainment, the admission sales are exempt from the sales tax if the total amount paid for the performance or to reimburse the expenses associated with the entertainment is no more than \$500. The bill increases the threshold for the exemption so that the exemption applies as long as total amount is no more than \$10,000.

The bill provides that these changes first apply to sales made in 2016.

SENATE AMENDMENT 2

Senate Amendment 2 provides that these changes first apply to sales made in 2017.

BILL HISTORY

On January 13, 2016, the Senate Committee on Revenue, Financial Institutions, and Rural issues recommended passage of the bill on a vote of Ayes, 5; Noes, 0.

Senate Amendment 2 to Senate Bill 421 was introduced by the Joint Committee on Finance on February 11, 2016. On the same day, the committee recommended adoption of Senate Amendment 2 and passage of Senate Bill 421, as amended, on votes of Ayes, 15; Noes, 0.

ZR:jal