

2017 Assembly Bill 402 (LRB -1001)

An Act to amend 77.54 (9m); and to create 77.54 (9a) (j) of the statutes; relating to: a sales and use tax exemption for sales to a state veterans organization. (FE)

2017

06-21.	A.	Introduced by Representatives Jacque, Skowronski, Ballweg, Bernier, Edming, Felzkowski, Gannon, Goyke, Kolste, Kulp, Murphy, Mursau, Subeck, Tittl, Tusler and Thiesfeldt ; cosponsored by Senators LeMahieu, Wanggaard, Vukmir, Hansen and Craig	310
06-21.	A.	Read first time and referred to Joint Survey Committee on Tax Exemptions	310
07-10.	A.	Fiscal estimate received	
10-19.	A.	Withdrawn from joint survey committee on Tax Exemptions and referred to committee on Ways and Means	478
11-01.	A.	Public hearing held	

2018

02-15.	A.	Assembly Substitute Amendment 1 offered by Representative Jacque (LRB s0324)	751
02-14.	A.	Executive action taken	
02-15.	A.	Report Assembly Substitute Amendment 1 adoption recommended by Committee on Ways and Means, Ayes 10, Noes 5	757
02-15.	A.	Report passage as amended recommended by Committee on Ways and Means, Ayes 11, Noes 4	757
02-15.	A.	Referred to committee on Rules	757
02-15.	A.	Made a special order of business at 1:07 PM on 2-20-2018 pursuant to Assembly Resolution 26	766
02-20.	A.	Read a second time	795
02-20.	A.	Assembly Substitute Amendment 1 adopted	795
02-20.	A.	Ordered to a third reading	795
02-20.	A.	Rules suspended	795
02-20.	A.	Read a third time and passed	795
02-20.	A.	Representatives Barca and Shankland added as coauthors	795
02-20.	A.	Ordered immediately messaged	795
02-21.	S.	Received from Assembly	784
03-12.	S.	Read first time and referred to committee on Senate Organization	819
03-12.	S.	Available for scheduling	
03-15.	S.	Referred to joint committee on Finance by Committee on Senate Organization pursuant to Senate Rule 41 (1)(e), Ayes 3, Noes 2	832
03-15.	S.	Withdrawn from joint committee on Finance and made Available for Scheduling by committee on Senate Organization, pursuant to Senate Rule 41 (1)(e), Ayes 3, Noes 2	832
03-15.	S.	Public hearing requirement waived by committee on Senate Organization, pursuant to Senate Rule 18 (1m), Ayes 3, Noes 2	832
03-15.	S.	Placed on calendar 3-20-2018 pursuant to Senate Rule 18(1)	833
03-20.	S.	Read a second time	
03-20.	S.	Ordered to a third reading	
03-20.	S.	Rules suspended	
03-20.	S.	Read a third time and concurred in , Ayes 31, Noes 1	
03-20.	S.	Ordered immediately messaged	
03-21.	A.	Received from Senate concurred in	891



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2017 ENROLLED BILL

Adopted Documents

Original

Engrossed

Substitute Amdt

17 50324/1

Amendments: None or Listed below.

Corrections: None or Listed by date below.

2/26/18

Topic: Same as relating clause or other, indicated below.

2/26/18

Conter

Date

Enrolling Drafter



State of Wisconsin
2017-2018 LEGISLATURE

CORRECTIONS IN:

**ASSEMBLY SUBSTITUTE AMENDMENT 1,
TO ASSEMBLY BILL 402**

Prepared by the Legislative Reference Bureau
(March 27, 2018)

In enrolling, the following correction was made:

1. Page 2, line 12: on lines 12 and 24, delete "sub.".

(END)



State of Wisconsin
2017 - 2018 LEGISLATURE

LRBs0324/1
JK:ah&amn

ASSEMBLY SUBSTITUTE AMENDMENT 1,
TO ASSEMBLY BILL 402

February 13, 2018 - Offered by Representative JACQUE.

1 AN ACT *to amend* 77.51 (11d) and 77.54 (9m); and *to create* 77.54 (9g) of the
2 statutes; **relating to:** a sales and use tax exemption for sales to a state veterans
3 organization.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

4 SECTION 1. 77.51 (11d) of the statutes is amended to read:

5 77.51 (11d) For purposes of subs. (1ag), (1f), (3pf), and (9p) and ss. 77.52 (20)
6 and (21), 77.522, and 77.54 (9g), (51), (52), and (60), "product" includes tangible
7 personal property, and items, property, and goods under s. 77.52 (1) (b), (c), and (d),
8 and services.

9 SECTION 2. 77.54 (9g) of the statutes is created to read:

10 77.54 (9g) The sales price from sales to, and the storage by, use by, or other
11 consumption of products by a state veterans organization, as defined in s. 45.41 (1)

1 (b), except products used primarily in preparing, storing, serving, selling, or
2 delivering food and beverages sold by the organization. For purposes of this
3 subsection, preparing, storing, serving, selling, or delivering food and beverages sold
4 by the organization includes the cleaning of machinery and equipment before,
5 during, and after the preparation of the food and beverages sold.

6 **SECTION 3.** 77.54 (9m) of the statutes is amended to read:

7 77.54 (9m) The sales price from the sale of and the storage, use, or other
8 consumption of tangible personal property, or items or property under s. 77.52 (1) (b)
9 or (c), sold to a construction contractor who, in fulfillment of a real property
10 construction activity, transfers the tangible personal property, or items or property
11 under s. 77.52 (1) (b) or (c), to an entity described under sub. (9a) (b), (c), (d), (em),
12 or (f) or ^{e1}(sub.) (9g), if such tangible personal property, or items or property, becomes
13 a component of a facility in this state that is owned by the entity. In this subsection,
14 "facility" means any building, shelter, parking lot, parking garage, athletic field,
15 athletic park, storm sewer, water supply system, or sewerage and waste water
16 treatment facility, but does not include a highway, street, or road.

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17 **SECTION 4.** 77.54 (9m) of the statutes, as affected by 2017 Wisconsin Act 59, is
18 amended to read:

19 77.54 (9m) The sales price from the sale of and the storage, use, or other
20 consumption of tangible personal property, or items or property under s. 77.52 (1) (b)
21 or (c), sold to a construction contractor who, in fulfillment of a real property
22 construction activity, transfers the tangible personal property, or items or property
23 under s. 77.52 (1) (b) or (c), to an entity described under sub. (9a) (b), (c), (d), (em),
24 or (f) or ^{e1}(sub.) (9g), a technical college district, the Board of Regents of the University
25 of Wisconsin System, an institution, as defined in s. 36.05 (9), a college campus, as

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1 defined in 36.05 (6m), or the University of Wisconsin-Extension, if such tangible
2 personal property, or items or property, becomes a component of a facility in this state
3 that is owned by the entity. In this subsection, "facility" means any building, shelter,
4 parking lot, parking garage, athletic field, athletic park, storm sewer, water supply
5 system, or sewerage and waste water treatment facility, but does not include a
6 highway, street, or road.

7 **SECTION 5. Initial applicability.**

8 (1) The treatment of section 77.54 (9m) (by SECTION 3) of the statutes first
9 applies to contracts entered into on the first day of the 3rd month beginning after
10 publication.

11 **SECTION 6. Effective dates.** This act takes effect on the first day of the 3rd
12 month beginning after publication, except as follows:

13 (1) The treatment of section 77.54 (9m) (by SECTION 4) of the statutes takes
14 effect on July 1, 2018.

15 (END)