



State of Wisconsin  
2017 - 2018 LEGISLATURE

LRBs0324/1  
CMH:kjf

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

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 (9g), if such tangible personal property, or items or property, becomes a  
13 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.

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 (9g), a technical college district, the Board of Regents of the University of  
25 Wisconsin System, an institution, as defined in s. 36.05 (9), a college campus, as

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)