



WISCONSIN LEGISLATIVE COUNCIL ACT MEMO

2017 Wisconsin Act 190
[2017 Assembly Bill 402]

**Sales and Use Tax Exemption for
State Veterans Organizations**

Under prior law, certain veterans organizations who are not organized as non-profit organizations under Section 501 (c) (3) of the Internal Revenue Code were not eligible for a sales and use tax exemption.

2017 Wisconsin Act 190 creates a sales and use tax exemption for tangible personal property and taxable services sold to a state veterans organization, as well as a sales and use tax exemption for building materials purchased by a contractor and transferred to a state veterans organization. Under the Act, sales of products used primarily in preparing, storing, serving, selling, or delivering food and beverages to a state veterans organization remain taxable.

Effective date: Generally, July 1, 2018.

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DWS:mcm;ksm

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>.