2017 ASSEMBLY BILL 278

April 24, 2017 - Introduced by Representatives LOUDENBECK, FELZKOWSKI, BERCEAU, BORN, E. BROOKS, CONSIDINE, DOYLE, EDMING, KULP, MURPHY, NOVAK, RIPP, SKOWRONSKI, THIESFELDT and TUSLER, cosponsored by Senators NASS, HARSERDORF, MOULTON, OLSEN, VINEHOUT and WANGGAARD. Referred to Committee on Agriculture.

AN ACT to amend 77.51 (13) (o), 77.54 (3) (a), 77.54 (3m) (intro.), 77.54 (3m) (L), 77.54 (30) (a) 3., 77.54 (30) (a) 5. and 77.54 (33); and to create 77.51 (1bm) and 77.54 (3m) (hm) of the statutes; relating to: sales and use tax exemptions for beekeeping.

Analysis by the Legislative Reference Bureau

Current law provides exemptions from state sales and use taxes for certain property, items, and services sold to farming businesses. This bill extends those exemptions to beekeeping.

Because this bill relates to an exemption from state or local taxes, it may be referred to the Joint Survey Committee on Tax Exemptions for a report to be printed as an appendix to the bill.

For further information see the state and local fiscal estimate, which will be printed as an appendix to this bill.

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

SECTION 1. 77.51 (1bm) of the statutes is created to read:
77.51 (1bm) “Beekeeping” means the business of moving, raising, producing, and other management of bees or bee products, regardless of the number of hives of bees managed.

SECTION 2. 77.51 (13) (o) of the statutes is amended to read:

77.51 (13) (o) A person selling drugs for animals or bees to a veterinarian. As used in this paragraph, “animal” includes livestock, pets, and poultry.

SECTION 3. 77.54 (3) (a) of the statutes is amended to read:

77.54 (3) (a) The sales price from the sale of and the storage, use, or other consumption of tractors and machines, including accessories, attachments, and parts, lubricants, nonpowered equipment, and other tangible personal property, or items or property under s. 77.52 (1) (b) or (c), that are used exclusively and directly, or are consumed or lose their identities, in the business of farming, including dairy farming, agriculture, horticulture, floriculture, silviculture, beekeeping, and custom farming services, but excluding automobiles, trucks, and other motor vehicles for highway use; excluding personal property that is attached to, fastened to, connected to, or built into real property or that becomes an addition to, component of, or capital improvement of real property; and excluding tangible personal property, or items or property under s. 77.52 (1) (b) or (c), used or consumed in the erection of buildings or in the alteration, repair, or improvement of real property, regardless of any contribution that that personal property, or item or property under s. 77.52 (1) (b) or (c), makes to the production process in that building or real property and regardless of the extent to which that personal property, or item or property under s. 77.52 (1) (b) or (c), functions as a machine, except as provided in par. (c).

SECTION 4. 77.54 (3m) (intro.) of the statutes is amended to read:
77.54 (3m) (intro.) The sales price from the sale of and the storage, use, or other consumption of the following items if they are used exclusively by the purchaser or user in the business of farming; including dairy farming, agriculture, horticulture, floriculture, silviculture, beekeeping, and custom farming services:

SECTION 5. 77.54 (3m) (hm) of the statutes is created to read:

77.54 (3m) (hm) Bees, beehives, and bee combs.

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

77.54 (3m) (L) Containers for fruits, vegetables, bee products, grain, hay, silage, and animal wastes.

SECTION 7. 77.54 (30) (a) 3. of the statutes is amended to read:

77.54 (30) (a) 3. Electricity sold for use in farming, including but not limited to agriculture, dairy farming, floriculture, silviculture, and horticulture, and beekeeping.

SECTION 8. 77.54 (30) (a) 5. of the statutes is amended to read:

77.54 (30) (a) 5. Fuel sold for use in farming, including but not limited to agriculture, dairy farming, floriculture, silviculture, and horticulture, and beekeeping.

SECTION 9. 77.54 (33) of the statutes is amended to read:

77.54 (33) The sales price from the sale of and the storage, use, or other consumption of drugs used on farm livestock, not including workstock, or on bees.

SECTION 10. Effective date.

(1) This act takes effect on the first day of the 3rd month beginning after publication.