

---

# Wisconsin Legislative Council

## ACT MEMO

---



**Prepared by:** Brian Larson, Principal Attorney

April 8, 2024

**2023 Wisconsin Act 141**  
[2023 Senate Bill 351]

**Real Estate Broker Membership  
Sales Tax Exemption**

Current law generally imposes a sales tax on the sale, lease, license, or rental of digital goods, which includes products transferred electronically other than prewritten computer software. 2023 Wisconsin Act 141 creates an exemption from the sales tax for the sale of a membership to a licensed real estate broker who, pursuant to the broker's membership agreement, offers to compensate and cooperate with other real estate brokers in brokering sales of properties. The act provides that no resale certificate is required for a sale to which the exemption applies.

**Effective date:** June 1, 2024

For a full history of the bill, visit the Legislature's [bill history page](#).

BL:ksm