



2025 SENATE BILL 748

December 12, 2025 - Introduced by Senators CABRAL-GUEVARA, SPREITZER and NASS, cosponsored by Representatives SORTWELL, O'CONNOR, J. JACOBSON, ARMSTRONG, BEHNKE, KRUG, MURPHY, ORTIZ-VELEZ and PENTERMAN. Referred to Committee on Agriculture and Revenue.

1 **AN ACT to amend** 77.52 (13) and 77.53 (10) of the statutes; **relating to:** sales
2 tax exemption certificates for the sale of precious metal bullion.

Analysis by the Legislative Reference Bureau

Current law provides a sales and use tax exemption for the sale of precious metal bullion. In order to claim the exemption, the purchaser must provide an exemption certificate to the seller. The certificate is an electronic or paper certificate prescribed by the Department of Revenue. Under current law, many sales and use tax exemptions do not require the purchaser to provide an exemption certificate at the time of purchase. This bill eliminates the certificate requirement to claim the exemption for the sale of precious metal bullion.

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:

3 **SECTION 1.** 77.52 (13) of the statutes is amended to read:
4 77.52 (13) For the purpose of the proper administration of this section and to
5 prevent evasion of the sales tax it shall be presumed that all receipts are subject to

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1 the tax until the contrary is established. The burden of proving that a sale of
2 tangible personal property, or items, property, or goods under sub. (1) (b), (c), or (d),
3 or services is not a taxable sale at retail is upon the person who makes the sale
4 unless that person takes from the purchaser an electronic or a paper certificate, in
5 a manner prescribed by the department, to the effect that the property, item, good,
6 or service is purchased for resale or is otherwise exempt, except that no certificate is
7 required for the sale of tangible personal property, or items, property, or goods
8 under sub. (1) (b), (c), or (d), or services that are exempt under s. 77.54 (5) (a) 3., (7),
9 (7m), (8), (10), (11), (14), (15), (17), (20n), (21), (22b), (31), (32), (35), (36), (37), (42),
10 (44), (45), (46), (51), (52), (64), (66), (67), (71), ~~and (72)~~, and (74).

11 **SECTION 2.** 77.53 (10) of the statutes is amended to read:

12 77.53 (10) For the purpose of the proper administration of this section and to
13 prevent evasion of the use tax and the duty to collect the use tax, it is presumed
14 that tangible personal property, or items, property, or goods under s. 77.52 (1) (b),
15 (c), or (d), or taxable services sold by any person for delivery in this state is sold for
16 storage, use, or other consumption in this state until the contrary is established.
17 The burden of proving the contrary is upon the person who makes the sale unless
18 that person takes from the purchaser an electronic or paper certificate, in a manner
19 prescribed by the department, to the effect that the property, or items, property, or
20 goods under s. 77.52 (1) (b), (c), or (d), or taxable service is purchased for resale, or
21 otherwise exempt from the tax, except that no certificate is required for the sale of
22 tangible personal property, or items, property, or goods under s. 77.52 (1) (b), (c), or
23 (d), or services that are exempt under s. 77.54 (7), (7m), (8), (10), (11), (14), (15), (17),

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SECTION 2

1 (20n), (21), (22b), (31), (32), (35), (36), (37), (42), (44), (45), (46), (51), (52), (64), (66),
2 (67), (71), ~~and (72)~~, and (74).

3 (END)