

1973 Assembly Bill 740

Date published:

June 4, 1974

CHAPTER 240, Laws of 1973

AN ACT to amend 77.54 (3) of the statutes, relating to the sales and use tax exemption for machinery used in farming.

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

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

77.54 (3) The gross receipts from the sales of and the storage, use or other consumption of tractors and machines, including accessories, attachments, fuel and parts therefor, used directly in farming, including dairy farming, agriculture, horticulture or floriculture, but excluding automobiles, trucks, and other motor vehicles

CHAPTER 240

728

for highway use, when engaged in by the purchaser or user as a business enterprise, but the purchaser of property exempt under this subsection shall be liable for use tax ~~on the sales price of such property~~ under s. 77.57 at the time any more than nominal other use, including job contracting other than the performance of farm services by one farmer for another with machinery customarily used by the performing farmer in his own farming operation, is made of such property.
