

CHAPTER 87, Laws of 1979

AN ACT to create 77.54 (30) (f) of the statutes, relating to sales tax exemption certificates for sellers of fuels for residential use.

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

SECTION 1. 77.54 (30) (f) of the statutes is created to read:

77.54 (30) (f) Sellers of coal, fuel oil, propane, steam and wood used for fuel shall not be required to obtain an exemption certificate under s. 77.52 (13) from a purchaser if all the fuel sold is for residential use and the seller maintains adequate records to identify which sales are exempt.
