

1983 Assembly Bill 861

Date of enactment: May 10, 1984  
Date of publication: May 18, 1984

## 1983 Wisconsin Act 510

AN ACT to amend 77.51 (10) (a), 77.52 (2) (a) 2 and 77.54 (7) of the statutes, relating to exempting raffle tickets from the sales tax.

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

SECTION 1. 77.51 (10) (a) of the statutes, as affected by 1983 Wisconsin Act 27, is amended to read:

77.51 (10) (a) Isolated and sporadic sales of tangible personal property or taxable services where the infrequency, in relation to the other circumstances, including the sales price and the gross profit, support the inference that the seller is not pursuing a vocation, occupation or business or a partial vocation or occupation or part-time business as a vendor of personal property or taxable services. No sale of any tangible personal property or taxable service may be deemed an occasional sale if at the time of such sale the seller holds or is required to hold a seller's permit, except that this provision shall not apply to an organization required to hold a seller's permit solely for the purpose of conducting bingo games ~~or for the purpose of selling raffle contest tickets.~~

SECTION 2. 77.52 (2) (a) 2 of the statutes, as affected by 1983 Wisconsin Act 27, is amended to read:

77.52 (2) (a) 2. The sale of admissions to amusement, athletic, entertainment or recreational events or places, the sale, rental or use of regular bingo cards, extra regular cards, special bingo cards and the sale of bingo supplies to players, ~~the sale of raffle contest tickets~~ and the furnishing, for dues, fees or other considerations, the privilege of access to clubs or the privilege of having access to or the use of amusement, entertainment, athletic or recreational devices or facilities.

SECTION 3. 77.54 (7) of the statutes, as affected by 1983 Wisconsin Act 27, is amended to read:

77.54 (7) The occasional sales of tangible personal property and services and the storage, use or other consumption in this state of tangible personal property, the transfer of which to the purchaser is an occasional sale. This exemption shall, in the case of motor vehicles, snowmobiles, mobile homes not exceeding 45 feet in length, trailers, semitrailers or aircraft registered or titled, or required to be registered or titled, in this state, and

boats registered or titled, or required to be registered or titled, in this state or under the laws of the United States, be limited to motor vehicles, boats, snowmobiles, mobile homes not exceeding 45 feet in length, trailers, semitrailers or aircraft transferred to the spouse, parent or child of the transferor, and to motor vehicles transferred from the transferor's individual ownership to a corporation owned solely by the transferor, and then only if the motor vehicle, snowmobile, mobile home not exceeding 45 feet in length, trailer, semitrailer or aircraft has been previously registered or titled in this state or in the case of boats, registered or titled under the laws of this state or the United States, in the name of the transferor and the person selling is not engaged in the business of selling the type of property for which exemption is claimed. This exemption does not apply to gross receipts from the sale of bingo supplies to players or to the sale, rental or use of regular bingo cards, extra regular cards and special bingo cards ~~or to gross receipts from the sale of tickets to raffle contests.~~

**SECTION 3m. Nonstatutory provisions; sales tax refunds.** (1) Within 45 days after the date of publication of this act, the department of revenue shall mail a notice to every person who has applied for a raffle license between September 1, 1982, and the day after publication of this act. The notice shall specify that any person who has paid a sales tax on the receipts of a raffle may apply for a refund of that sales tax and shall specify the method of applying for such refund. The notice shall also specify that any person who has applied for and been granted a seller's permit for the sole purpose of conducting a raffle shall have the permit canceled by the department of revenue by simply requesting that cancellation.

(2) The department of revenue may not impose interest or a penalty on any person who failed to apply for a seller's permit from September 1, 1983, to the day after publication of this act if the sole requirement for that application was to sell raffle contest tickets.

**SECTION 4. Effective date.** This act takes effect on September 1, 1983.

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