

1989 Assembly Bill 100

Date of enactment: **April 20, 1990**

Date of publication*: **May 3, 1990**

1989 WISCONSIN ACT 270

AN ACT to repeal 350.12 (4) (am); and to create 77.54 (38) of the statutes, relating to: a sales tax and use tax exemption for snowmobile trail groomers, funds for the snowmobile recreational council and making an appropriation.

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

SECTION 1. 77.54 (38) of the statutes is created to read:

77.54 (38) The gross receipts from the sale of and the storage, use or other consumption of snowmobile trail groomers and attachments for them that are purchased, stored, used or consumed by a snowmobile club that meets at least 3 times a year, that has at least 10 members, that promotes snowmobiling and that participates in the department of natural resources' snowmobile program under s. 350.12 (4) (b).

SECTION 2. 350.12 (4) (am) of the statutes, as created by 1989 Wisconsin Act 31, is repealed.

SECTION 3. Appropriation changes; natural resources. (1) SNOWMOBILE AIDS. The dollar amounts in the schedule under section 20.005 (3) of the statutes for the appropriation to the department of natural resources under section 20.370 (4) (is) of the statutes, as affected by the acts of 1989, are increased by \$4,400 for fiscal year 1989-90 and by \$6,900 for fiscal year 1990-91 to reflect the discontinuation of a limit on spending for the snowmobile recreational council.

SECTION 4. Effective dates. This act takes effect on the day after publication, except as follows:

(1) The treatment of section 77.54 (38) of the statutes takes effect on the first day of the 2nd month beginning after publication.
