

State of Wisconsin



2015 Assembly Bill 553

Date of enactment: April 15, 2016
Date of publication*: April 16, 2016

2015 WISCONSIN ACT 364

AN ACT to amend 77.54 (7m) of the statutes; relating to: the sales tax exemption for occasional sales by nonprofit organizations.

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

SECTION 1. 77.54 (7m) of the statutes is amended to read:

77.54 (7m) Occasional sales of tangible personal property, or items or property under s. 77.52 (1) (b) or (c), or services, including admissions or tickets to an event; by a neighborhood association, church, civic group, garden club, social club or similar nonprofit organization; not involving entertainment for which payment in the aggregate exceeds \$500 ~~\$10,000~~ for performing or as reimbursement of expenses unless access to the event may be obtained without payment of a direct or indirect admission fee; conducted by the organization if the orga-

nization is not engaged in a trade or business and is not required to have a seller's permit. For purposes of this subsection, an organization is engaged in a trade or business and is required to have a seller's permit if its sales of tangible personal property, and items, property, and goods under s. 77.52 (1) (b), (c), and (d), and services, not including sales of tickets to events, and its events occur on more than ~~20~~ 75 days during the year, unless its taxable receipts do not exceed ~~\$25,000~~ \$50,000 during the year. The exemption under this subsection does not apply to the sales price 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.

SECTION 2. Initial applicability.

(1) This act first applies to sales made in 2017.

* Section 991.11, WISCONSIN STATUTES: Effective date of acts. "Every act and every portion of an act enacted by the legislature over the governor's partial veto which does not expressly prescribe the time when it takes effect shall take effect on the day after its date of publication."