



State of Wisconsin
2011 - 2012 LEGISLATURE



LRB-1218/P1
JK:kjf:rs

DOA:.....Byrnes, BB0271 - Manufactured and modular homes

FOR 2011-13 BUDGET -- NOT READY FOR INTRODUCTION

AN ACT ...; **relating to:** the budget.

Analysis by the Legislative Reference Bureau

TAXATION

OTHER TAXATION

Under current law, certain aircraft, motor vehicles, and truck bodies that are sold in this state, but used outside this state, are exempt from state and local sales and use taxes. This bill exempts from state and local sales and use taxes modular and manufactured homes that are sold in this state, but used outside this state.

Because this bill relates to an exemption from state or local taxes, it may be referred to the Joint Survey Committee on Tax Exemptions for a report to be printed as an appendix to the bill.

For further information see the *state and local* fiscal estimate, which will be printed as an appendix to this bill.

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

SECTION 1. 77.54 (5) (am) of the statutes is created to read:

77.54 (5) (am) Modular homes, as defined in s. 101.71 (6), and manufactured homes, as defined in s. 101.91 (2), that are used in real property construction activities outside this state.

SECTION 9441. Effective dates; Revenue.

(1) MODULAR AND MANUFACTURED HOMES. The treatment of section 77.54 (5) (am) of the statutes takes effect on the first day of the 3rd month beginning after publication.

(END)