



State of Wisconsin
2013 - 2014 LEGISLATURE



LRB-0520/P1
JK:sac:jm

DOA:.....Ley, BB0228 - Sales tax exemption for services resulting in advertising and promotional direct mail

FOR 2013-2015 BUDGET -- NOT READY FOR INTRODUCTION

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

Analysis by the Legislative Reference Bureau

TAXATION

OTHER TAXATION

Under current law, the printing of tangible personal property is not a service subject to the sales and use tax if it results in catalogs or other printed materials designed to promote the sale of merchandise. Under this bill, printing of tangible property that results in advertising and promotional direct mail is also not subject to the sales and use tax.

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. 77.52 (2) (a) 11. of the statutes is amended to read:

77.52 (2) (a) 11. The producing, fabricating, processing, printing, or imprinting of tangible personal property or items, property, or goods under ~~s. 77.52 sub.~~ (1) (b), (c), or (d) for a consideration for consumers who furnish directly or indirectly the materials used in the producing, fabricating, processing, printing, or imprinting. This subdivision does not apply to the printing or imprinting of tangible personal property or items, property, or goods under ~~s. 77.52 sub.~~ (1) (b), (c), or (d) that results in printed material, catalogs, or envelopes that are exempt under s. 77.54 (25) ~~or~~, (25m), ~~or~~ (59).

SECTION 9437. Effective dates; Revenue.

(1) ADVERTISING AND PROMOTIONAL DIRECT MAIL EXEMPTION. The treatment of section 77.52 (2) (a) 11. of the statutes takes effect on July 1, 2013.

(END)