



State of Wisconsin
2015 - 2016 LEGISLATURE

LRB-1211/P3
JK:cmh&kjf:rs

DOA:.....Wimmer, BB0423 – Sales and use tax nexus creating activities

FOR 2015-2017 BUDGET -- NOT READY FOR INTRODUCTION

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

Analysis by the Legislative Reference Bureau

TAXATION

OTHER TAXATION

This bill modifies the definition of a “retailer engaged in business in this state” for use tax purposes, so that it includes the following:

1. Any person repairing or installing equipment in this state.
2. Any person delivering goods into this state in a vehicle owned by the business that is selling the goods.
3. Any person performing construction activities in this state.

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. 77.51 (13g) (intro.) of the statutes is amended to read:

77.51 (13g) (intro.) Except as provided in sub. (13h), “retailer engaged in business in this state”, for purposes of the use tax, means includes any of the following:

SECTION 2. 77.51 (13g) (a) of the statutes is amended to read:

77.51 (13g) (a) Any retailer owning any real property in this state ~~or~~

(ab) Any retailer leasing or renting out any tangible personal property, or items or property under s. 77.52 (1) (b) or (c), located in if the lease or rental is sourced to this state or under s. 77.522.

(ac) Any retailer maintaining, occupying, or using, permanently or temporarily, directly or indirectly, or through a subsidiary, or an agent, by whatever name called or some other person, an office, place of distribution, sales or sample room or place, warehouse or storage place, or other place of business in this state.

SECTION 3. 77.51 (13g) (b) of the statutes is amended to read:

77.51 (13g) (b) Any retailer having any representative, including a manufacturer's representative, agent, salesperson, canvasser, or solicitor operating in this state under the authority of the retailer or its subsidiary for the purpose of selling, delivering, or the taking of orders for any tangible personal property, or items, property, or goods under s. 77.52 (1) (b), (c), or (d), or taxable services or for the purpose of performing any of the other activities described in this subsection.

SECTION 4. 77.51 (13g) (e) of the statutes is created to read:

77.51 (13g) (e) Any person servicing, repairing, or installing equipment or other tangible personal property, or items, property, or goods under s. 77.52 (1) (b), (c), or (d) in this state.

SECTION 5. 77.51 (13g) (f) of the statutes is created to read:

77.51 (13g) (f) Any person delivering tangible personal property or items under s. 77.52 (1) (b) into this state in a vehicle operated by the person that sells the property or items that are delivered.

SECTION 6. 77.51 (13g) (g) of the statutes is created to read:

77.51 **(13g)** (g) Any person performing construction activities in this state.

(END)