



State of Wisconsin
2017 - 2018 LEGISLATURE

LRB-1838/P1
JK:amn

DOA:.....Wimmer, BB0021 - Off-highway motorcycle correction

FOR 2017-2019 BUDGET -- NOT READY FOR INTRODUCTION

AN ACT ...; relating to: budget.

Analysis by the Legislative Reference Bureau

TAXATION

OTHER TAXATION

Under this bill, the sales and use tax exemption for occasional sales does not apply to private party sales of off-highway motorcycles.

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 (13) (am) of the statutes is amended to read:

77.51 (13) (am) Any person making any retail sale of a motor vehicle, aircraft, snowmobile, recreational vehicle, as defined in s. 340.01 (48r), trailer, semitrailer, all-terrain vehicle, utility terrain vehicle, off-highway motorcycle, as defined in s. 23.335 (1) (q), or boat registered or titled, or required to be registered or titled, under the laws of this state or of the United States.

SECTION 2. 77.53 (17) of the statutes is amended to read:

77.53 (17) This section does not apply to tangible personal property or items, property, or goods under s. 77.52 (1) (b), (c), or (d) purchased outside this state, as determined under s. 77.522, other than motor vehicles, boats, snowmobiles, recreational vehicles, as defined in s. 340.01 (48r), trailers, semitrailers, all-terrain vehicles, utility terrain vehicles, off-highway motorcycles, as defined in s. 23.335 (1) (q), and airplanes registered or titled or required to be registered or titled in this state, which is brought into this state by a nondomiciliary for the person's own storage, use or other consumption while temporarily within this state when such property, item, or good is not stored, used or otherwise consumed in this state in the conduct of a trade, occupation, business or profession or in the performance of personal services for wages or fees.

SECTION 3. 77.53 (18) of the statutes is amended to read:

77.53 (18) This section does not apply to the storage, use or other consumption in this state of household goods or items, property, or goods under s. 77.52 (1) (b), (c), or (d) for personal use or to aircraft, motor vehicles, boats, snowmobiles, mobile homes, manufactured homes, as defined in s. 101.91 (2), recreational vehicles, as defined in s. 340.01 (48r), trailers, semitrailers, all-terrain vehicles, and utility terrain vehicles, and off-highway motorcycles, as defined in s. 23.335 (1) (q), for personal use, purchased by a nondomiciliary of this state outside this state, as determined under s. 77.522, 90 days or more before bringing the goods, items, or property into this state in connection with a change of domicile to this state.

SECTION 4. 77.54 (7) (b) (intro.) of the statutes is amended to read:

77.54 (7) (b) (intro.) If the item transferred is a motor vehicle, snowmobile, recreational vehicle, as defined in s. 340.01 (48r), trailer, semitrailer, all-terrain

vehicle, utility terrain vehicle, off-highway motorcycle, as defined in s. 23.335 (1) (q), or aircraft and the item is registered or titled, or required to be registered or titled, in this state or if the item is a boat that is registered or titled, or required to be registered or titled, in this state or under the laws of the United States, the exemption under par. (a) applies only if all of the following conditions are fulfilled:

SECTION 5. 77.78 of the statutes is amended to read:

77.78 Registration. No motor vehicle, boat, snowmobile, recreational vehicle, as defined in s. 340.01 (48r), trailer, semitrailer, all-terrain vehicle, utility terrain vehicle, off-highway motorcycle, as defined in s. 23.335 (1) (q), or aircraft that is required to be registered by this state may be registered or titled by this state unless the registrant files a sales and use tax report and pays the county tax and special district tax at the time of registering or titling to the state agency that registers or titles the property. That state agency shall transmit those tax revenues to the department of revenue.

(END)