



WISCONSIN LEGISLATIVE COUNCIL ACT MEMO

2015 Wisconsin Act 251
[2015 Senate Bill 300]

**Sales and Use Tax Exemptions for
Music Used Exclusively for a
Jukebox**

2015 WISCONSIN ACT 251

The Act provides that the sale, storage, use, or other consumption of music sold in a tangible form to a person in the business of providing a taxable service through a jukebox is exempt from sales and use tax if the music is used exclusively for the jukebox.

The Act provides that the sale of music sold in a tangible form is a separate sale from the sale of the jukebox through which the music is played if the sales price of the property is indicated separately from the sales price of the jukebox on the sale documentation.

The exemption provided by the Act also applies to music in a digital form because Wisconsin law, unchanged by the Act, provides that a good that is exempt from sales and use tax in its tangible form is also exempt in its digital form.

Effective date: June 1, 2016

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This memo provides a brief description of the Act. For more detailed information, consult the text of the law and related legislative documents at the Legislature's Web site at: <http://www.legis.wisconsin.gov>.