



## WISCONSIN LEGISLATIVE COUNCIL AMENDMENT MEMO

**2015 Senate Bill 443**

**Senate  
Amendments 1 and 2**

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### **2015 SENATE BILL 443**

Under current law, the sale of landscaping and lawn maintenance services is subject to sales tax. 2015 Senate Bill 443 specifies that, for purposes of assessing that tax, landscaping and lawn maintenance services do not include the installation of plants native to Wisconsin, including the planning and design for such installation, if the seller installs the plants in the restoration, reclamation, or revitalization of 10 or more contiguous acres of prairie, savanna, or wetlands to improve land, soil, or water quality, or to improve biodiversity or other ecosystem functions. Under the bill, the exemption does not apply to installations on golf courses.

Additionally, Senate Bill 443 specifies that a provider of the exempt installation services described above is liable for sales tax on its purchase of tangible personal property transferred to a customer via the installation.

### **SENATE AMENDMENTS 1 AND 2**

Senate Amendments 1 and 2 combine to specify that the sale of personal property related to exempt installation services would be taxable upon transfer to a customer via the installation, rather than taxing the sale of such personal property to the seller of the installation services.

Additionally, Senate Amendment 1 revises the spelling of the word, "savanna" throughout the bill and clarifies that the exclusion of services relating to the installation of plants native to Wisconsin also applies to the installation of seeds native to Wisconsin.

**BILL HISTORY**

Senate Amendments 1 and 2 were offered by Senator Marklein on, respectively, December 18, 2015 and January 6, 2016. On January 13, 2016, the Senate Committee on Revenue, Financial Institutions, and Rural Issues recommended adoption of the amendments on consecutive votes of Ayes, 5; Noes, 0; and passage of Senate Bill 443, as amended, on a vote of Ayes, 4; Noes, 1.

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