



1995 ASSEMBLY BILL 321

April 19, 1995 - Introduced by Representatives LINTON, BALDUS, PLOMBON and GROTHMAN, cosponsored by Senators BRESKE, A. LASEE, JAUCH and LEEAN. Referred to Joint survey committee on Tax Exemptions.

1 **AN ACT to amend** 77.54 (39) of the statutes; **relating to:** creating a sales tax and
2 use tax exemption for certain equipment used in harvesting timber.

Analysis by the Legislative Reference Bureau

Under current law, off-highway, heavy mechanical equipment used by loggers to harvest or process raw timber products in the field is exempt from the sales tax and use tax. This bill extends that exemption to other equipment that is used for the same purposes.

This bill will be referred to the joint survey committee on tax exemptions for a detailed analysis, which will be printed as an appendix to this 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:

3 **SECTION 1.** 77.54 (39) of the statutes is amended to read:
4 77.54 (39) The gross receipts from the sale of and the storage, use or other
5 consumption of off-highway, heavy mechanical equipment such as feller bunchers,
6 slashers, delimiters, chippers, hydraulic loaders, loaders, skidder-forwarders,
7 skidders, timber wagons and tractors and of other equipment used exclusively and
8 directly in the harvesting or processing of raw timber products in the field by a person

1 in the logging business. ~~In this subsection, "heavy mechanical equipment" does not~~
2 ~~include hand tools such as axes, chains, chain saws and wedges.~~

3 **SECTION 2. Effective date.**

4 (1) This act takes effect on the first day of the 2nd month beginning after
5 publication.

6 (END)