



2001 ASSEMBLY BILL 632

November 13, 2001 - Introduced by Representatives HUBLER, LASSA, MUSSER, GRONEMUS, RYBA, J. LEHMAN, OWENS, HUNDERTMARK, SYKORA, BOYLE and GROTHMAN, cosponsored by Senators BURKE, S. FITZGERALD, DARLING and ROESSLER. Referred to Joint survey committee on Tax Exemptions.

1 **AN ACT** *to create* 77.54 (9a) (i) of the statutes; **relating to:** a sales tax and use
2 tax exemption for nonprofit cemeteries.

Analysis by the Legislative Reference Bureau

This bill creates a sales tax and use tax exemption for tangible personal property and services purchased by nonprofit cemeteries.

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 (9a) (i) of the statutes is created to read:

4 77.54 (9a) (i) A cemetery authority, as defined in s. 157.061 (2), that is not
5 organized or conducted for pecuniary profit.

6 **SECTION 2. Effective date.**

ASSEMBLY BILL 632

SECTION 2

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

3 **(END)**