



State of Wisconsin  
2017 - 2018 LEGISLATURE

LRB-2190/1  
KRP:kjf

## 2017 ASSEMBLY BILL 278

April 24, 2017 - Introduced by Representatives LOUDENBECK, FELZKOWSKI, BERCEAU, BORN, E. BROOKS, CONSIDINE, DOYLE, EDMING, KULP, MURPHY, NOVAK, RIPP, SKOWRONSKI, THIESFELDT and TUSLER, cosponsored by Senators NASS, HARSORF, MOULTON, OLSEN, VINEHOUT and WANGGAARD. Referred to Committee on Agriculture.

1     **AN ACT** *to amend* 77.51 (13) (o), 77.54 (3) (a), 77.54 (3m) (intro.), 77.54 (3m) (L),  
2             77.54 (30) (a) 3., 77.54 (30) (a) 5. and 77.54 (33); and *to create* 77.51 (1bm) and  
3             77.54 (3m) (hm) of the statutes; **relating to:** sales and use tax exemptions for  
4             beekeeping.

---

### *Analysis by the Legislative Reference Bureau*

Current law provides exemptions from state sales and use taxes for certain property, items, and services sold to farming businesses. This bill extends those exemptions to beekeeping.

Because this bill relates to an exemption from state or local taxes, it may be referred to the Joint Survey Committee on Tax Exemptions for a report to be printed as an appendix to the 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:*

5             **SECTION 1.** 77.51 (1bm) of the statutes is created to read:

**ASSEMBLY BILL 278****SECTION 1**

1           77.51 **(1bm)** “Beekeeping” means the business of moving, raising, producing,  
2 and other management of bees or bee products, regardless of the number of hives of  
3 bees managed.

4           **SECTION 2.** 77.51 (13) (o) of the statutes is amended to read:

5           77.51 **(13)** (o) A person selling drugs for animals or bees to a veterinarian. As  
6 used in this paragraph, “animal” includes livestock, pets, and poultry.

7           **SECTION 3.** 77.54 (3) (a) of the statutes is amended to read:

8           77.54 **(3)** (a) The sales price from the sales sale of and the storage, use, or other  
9 consumption of tractors and machines, including accessories, attachments, and  
10 parts, lubricants, nonpowered equipment, and other tangible personal property, or  
11 items or property under s. 77.52 (1) (b) or (c), that are used exclusively and directly,  
12 or are consumed or lose their identities, in the business of farming, including dairy  
13 farming, agriculture, horticulture, floriculture, silviculture, beekeeping, and custom  
14 farming services, but excluding automobiles, trucks, and other motor vehicles for  
15 highway use; excluding personal property that is attached to, fastened to, connected  
16 to, or built into real property or that becomes an addition to, component of, or capital  
17 improvement of real property; and excluding tangible personal property, or items or  
18 property under s. 77.52 (1) (b) or (c), used or consumed in the erection of buildings  
19 or in the alteration, repair, or improvement of real property, regardless of any  
20 contribution that that personal property, or item or property under s. 77.52 (1) (b) or  
21 (c), makes to the production process in that building or real property and regardless  
22 of the extent to which that personal property, or item or property under s. 77.52 (1)  
23 (b) or (c), functions as a machine, except as provided in par. (c).

24           **SECTION 4.** 77.54 (3m) (intro.) of the statutes is amended to read:

**ASSEMBLY BILL 278****SECTION 4**

1           77.54 **(3m)** (intro.) The sales price from the sale of and the storage, use, or other  
2 consumption of the following items if they are used exclusively by the purchaser or  
3 user in the business of farming; including dairy farming, agriculture, horticulture,  
4 floriculture, silviculture, beekeeping, and custom farming services:

5           **SECTION 5.** 77.54 (3m) (hm) of the statutes is created to read:

6           77.54 **(3m)** (hm) Bees, beehives, and bee combs.

7           **SECTION 6.** 77.54 (3m) (L) of the statutes is amended to read:

8           77.54 **(3m)** (L) Containers for fruits, vegetables, bee products, grain, hay,  
9 silage, and animal wastes.

10          **SECTION 7.** 77.54 (30) (a) 3. of the statutes is amended to read:

11          77.54 **(30)** (a) 3. Electricity sold for use in farming, including ~~but not limited~~  
12 ~~to~~ agriculture, dairy farming, floriculture, silviculture, and horticulture, and  
13 beekeeping.

14          **SECTION 8.** 77.54 (30) (a) 5. of the statutes is amended to read:

15          77.54 **(30)** (a) 5. Fuel sold for use in farming, including ~~but not limited to~~  
16 agriculture, dairy farming, floriculture, silviculture, and horticulture, and  
17 beekeeping.

18          **SECTION 9.** 77.54 (33) of the statutes is amended to read:

19          77.54 **(33)** The sales price from sales the sale of and the storage, use, or other  
20 consumption of drugs used on farm livestock, not including workstock, or on bees.

21          **SECTION 10. Effective date.**

22          (1) This act takes effect on the first day of the 3rd month beginning after  
23 publication.

24

(END)