



2017 ASSEMBLY BILL 739

December 13, 2017 - Introduced by Representatives HORLACHER, KREMER, SKOWRONSKI, THIESFELDT and WICHGERS. Referred to Committee on Ways and Means. Referred to Joint Survey Committee on Tax Exemptions.

1 **AN ACT** *to create* 77.54 (67) of the statutes; **relating to:** a sales and use tax
2 exemption for the private sale of a motor vehicle.

Analysis by the Legislative Reference Bureau

This bill creates a sales and use tax exemption for a motor vehicle sold by an individual who holds title to the motor vehicle and sold to an individual for that individual's personal use. The exemption does not apply to sales by a person required to hold a seller's permit.

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:

3 **SECTION 1.** 77.54 (67) of the statutes is created to read:
4 77.54 (67) The sales price from the sale of and the storage, use, or other
5 consumption of a motor vehicle that is sold by an individual who has not used the
6 motor vehicle in a trade or business and who holds title to the motor vehicle and sold

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SECTION 1

1 to an individual for that individual's personal use. This subsection does not apply
2 to sales by a person who holds or is required to hold a seller's permit.

3 **SECTION 2. Effective date.**

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

6 (END)