

CHAPTER 147

AN ACT to amend 77.52 (1) (a) 4 and 77.54 (5) (b) of the statutes, to clarify the intent of the existing sales tax exemption for accessories and parts for trucks and busses.

*The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:*

SECTION 1. 77.52 (1) (a) 4 of the statutes is amended to read:

77.52 (1) (a) 4. Motor vehicles as defined in s. 340.01 (35), station wagons as defined in s. 340.01 (61), trailers as defined in s. 340.01 (71), semitrailers as defined in s. 340.01 (57), road equipment, road machinery as defined in s. 340.01 (52), mobile cranes and trench hoes, also, accessories, attachments, parts, supplies and materials therefor, except motor fuel, including by way of illustration and not of limitation the following: tissue dispensers, grill guards, license plate frames, seat covers, spark plugs, windshield wiper blades, batteries, tires, lubricating oil, grease, antifreeze, brake fluid, paint, solder, lead, wax and chamois ~~except accessories, attachments, parts, supplies and materials for vehicles defined in s. 194.01 (5) and (11) shall be exempt from the taxes imposed by this subdivision~~; except that vehicles for the mass transportation of passengers as defined in s. 71.18 (2) (a) and accessories, attachments, parts, supplies and materials therefor shall be exempt from the taxes imposed by this subdivision; but the exclusion of mobile homes from the definitions contained in s. 340.01 (57) and (71) shall not exclude, from the taxes imposed by this subchapter, those items of taxable tangible personal property contained in, attached to, or included as part of mobile homes.

SECTION 2. 77.54 (5) (b) of the statutes is amended to read:

77.54 (5) (b) Motor trucks, truck tractors, road tractors, busses, trailers and semitrailers, *and accessories, attachments, parts, supplies and materials therefor*, sold to common or contract carriers who use such motor trucks, truck tractors, road tractors, busses, trailers and semitrailers exclusively as common or contract carriers.

Approved July 1, 1965.