



2007 SENATE BILL 92

March 13, 2007 - Introduced by Senators LEIBHAM, GROTHMAN, A. LASEE and KEDZIE, cosponsored by Representatives SHERIDAN, KERKMAN, HAHN, HUBLER and SINICKI. Referred to Joint Survey Committee on Tax Exemptions.

1 **AN ACT to create** 77.54 (50) of the statutes; **relating to:** a sales and use tax
2 exemption for equipment and supplies used by nonprofit cemeteries.

Analysis by the Legislative Reference Bureau

This bill creates a sales and use tax exemption for maintenance equipment and supplies used exclusively by nonprofit cemeteries.

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 (50) of the statutes is created to read:

4 **77.54 (50)** The gross receipts from the sale of and the storage, use, or other
5 consumption of maintenance equipment and supplies used exclusively by a cemetery
6 company or corporation described under section 501 (c) (13) of the Internal Revenue
7 Code for the purposes of the company or corporation.

