



2009 ASSEMBLY BILL 350

July 28, 2009 – Introduced by Representatives TOWNSEND, MASON, BIES, BROOKS, DAVIS, J. FITZGERALD, GUNDERSON, GUNDRUM, HUEBSCH, KERKMAN, KESTELL, LEMAHIEU, MONTGOMERY, MURSAU, MURTHA, A. OTT, RHOADES, SPANBAUER, STONE, STRACHOTA, SUDER, VOS, M. WILLIAMS and ZIPPERER, cosponsored by Senators HOPPER, KANAVAS, A. LASEE and LEIBHAM. Referred to Joint Survey Committee on Tax Exemptions.

1 **AN ACT to create** 77.54 (58) of the statutes; **relating to:** sales and use tax
2 exemption for motorboats.

Analysis by the Legislative Reference Bureau

This bill creates a sales and use tax exemption for any motorboat, outboard motor, or motorboat trailer purchased during a 12-month period. The exemption applies to the first \$30,000 of the sales price of each item sold separately or of two or more items sold together.

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 (58) of the statutes is created to read:
4 77.54 (58) Beginning on the effective date of this subsection [LRB inserts
5 date], and ending on the date that is 12 months after the effective date of this
6 subsection [LRB inserts date], the gross receipts or sales price from the sale of and

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SECTION 1

1 the storage, use, or other consumption of an outboard motor, a motorboat sold with
2 an outboard or inboard motor, or a motorboat trailer. The exemption under this
3 subsection applies to the first \$30,000 of the gross receipts or sales price of each item
4 sold separately or of 2 or more items sold together.

5

(END)