

State of Wisconsin



2017 Assembly Bill 402

Date of enactment: April 3, 2018
Date of publication*: April 4, 2018

2017 WISCONSIN ACT 190

AN ACT *to amend* 77.51 (11d) and 77.54 (9m); and *to create* 77.54 (9g) of the statutes; **relating to:** a sales and use tax exemption for sales to a state veterans organization.

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

SECTION 1. 77.51 (11d) of the statutes is amended to read:

77.51 (11d) For purposes of subs. (1ag), (1f), (3pf), and (9p) and ss. 77.52 (20) and (21), 77.522, and 77.54 (9g), (51), (52), and (60), “product” includes tangible personal property, and items, property, and goods under s. 77.52 (1) (b), (c), and (d), and services.

SECTION 2. 77.54 (9g) of the statutes is created to read:

77.54 (9g) The sales price from sales to, and the storage by, use by, or other consumption of products by a state veterans organization, as defined in s. 45.41 (1) (b), except products used primarily in preparing, storing, serving, selling, or delivering food and beverages sold by the organization. For purposes of this subsection, preparing, storing, serving, selling, or delivering food and beverages sold by the organization includes the cleaning of machinery and equipment before, during, and after the preparation of the food and beverages sold.

SECTION 3. 77.54 (9m) of the statutes is amended to read:

77.54 (9m) The sales price from the sale of and the storage, use, or other consumption of tangible personal property, or items or property under s. 77.52 (1) (b) or (c), sold to a construction contractor who, in fulfillment of a

real property construction activity, transfers the tangible personal property, or items or property under s. 77.52 (1) (b) or (c), to an entity described under sub. (9a) (b), (c), (d), (em), or (f) or (9g), if such tangible personal property, or items or property, becomes a component of a facility in this state that is owned by the entity. In this subsection, “facility” means any building, shelter, parking lot, parking garage, athletic field, athletic park, storm sewer, water supply system, or sewerage and waste water treatment facility, but does not include a highway, street, or road.

SECTION 4. 77.54 (9m) of the statutes, as affected by 2017 Wisconsin Act 59, is amended to read:

77.54 (9m) The sales price from the sale of and the storage, use, or other consumption of tangible personal property, or items or property under s. 77.52 (1) (b) or (c), sold to a construction contractor who, in fulfillment of a real property construction activity, transfers the tangible personal property, or items or property under s. 77.52 (1) (b) or (c), to an entity described under sub. (9a) (b), (c), (d), (em), or (f) or (9g), a technical college district, the Board of Regents of the University of Wisconsin System, an institution, as defined in s. 36.05 (9), a college campus, as defined in 36.05 (6m), or the University of Wisconsin–Extension, if such tangible personal property, or items or property, becomes a component of a facility in this state that is owned by the entity. In this subsection, “facility” means any building, shelter, parking lot, parking garage,

* Section 991.11, WISCONSIN STATUTES: Effective date of acts. “Every act and every portion of an act enacted by the legislature over the governor’s partial veto which does not expressly prescribe the time when it takes effect shall take effect on the day after its date of publication.”

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athletic field, athletic park, storm sewer, water supply system, or sewerage and waste water treatment facility, but does not include a highway, street, or road.

SECTION 5. Initial applicability.

(1) The treatment of section 77.54 (9m) (by SECTION 3) of the statutes first applies to contracts entered into on the first day of the 3rd month beginning after publication.

SECTION 6. Effective dates. This act takes effect on the first day of the 3rd month beginning after publication, except as follows:

(1) The treatment of section 77.54 (9m) (by SECTION 4) of the statutes takes effect on July 1, 2018.
