



State of Wisconsin  
2017 - 2018 LEGISLATURE

LRB-1828/1  
JK:kjf

## 2017 ASSEMBLY BILL 174

March 20, 2017 - Introduced by Representatives KULP, NOVAK, JACQUE, R. BROOKS, TITTL, SKOWRONSKI, MURPHY, PETRYK, RIPP, THIESFELDT, KREMER, MACCO, ROHRKASTE, BOWEN and TUSLER, cosponsored by Senators MARKLEIN, FEYEN, OLSEN, HARSDORF, TESTIN and L. TAYLOR. Referred to Committee on Ways and Means.

1     **AN ACT** *to amend* 77.54 (9m) of the statutes; **relating to:** a sales and use tax  
2             exemption for building materials that become a part of a facility for a technical  
3             college district or for the University of Wisconsin.

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### *Analysis by the Legislative Reference Bureau*

Current law provides that the sale of tangible personal property that becomes a component of a facility in this state that is owned by a county, municipality, school district, or nonprofit organization is exempt from the sales tax and the use tax. The exemption applies to tangible personal property purchased by a construction contractor who transfers the property to the county, municipality, school district, or nonprofit organization as part of constructing the facility. This bill expands the exemption to apply to tangible personal property transferred to a technical college district, to any institution or campus in the University of Wisconsin System, or to the University of Wisconsin-Extension.

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.

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

