

# State of Wisconsin



2019 Senate Bill 351

Date of enactment: **March 3, 2020**  
Date of publication\*: **March 4, 2020**

## 2019 WISCONSIN ACT 181

AN ACT to create 77.54 (69) of the statutes; relating to: a sales tax exemption for tangible personal property temporarily stored in this state.

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

**SECTION 1.** 77.54 (69) of the statutes is created to read:

77.54 (69) (a) The sales price from the sale of tangible personal property that is stored in this state for not more than 120 days, if the property is to be used in fulfillment of a real property construction activity that occurs solely outside of this state at a nonprofit organization, a public school district, or a business district where business tax incentives have been granted and is used by a person engaged in an activity classified as construction

under sector 23 of the North American Industry Classification System, 2017 edition, published by the federal office of management and budget, including property that is altered by converting, fabricating, manufacturing, printing, processing, or shaping before its use outside of this state.

(b) The exemption under this subsection does not apply to tangible personal property that is stored in this state, leaves this state, and then is subsequently returned to this state.

**SECTION 1m. Effective date.**

(1) This act takes effect on the first day of the 3rd month beginning after publication.

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\* 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."