



State of Wisconsin
2019 - 2020 LEGISLATURE

LRB-4471/1
EKL:cdc

2019 SENATE BILL 526

October 25, 2019 - Introduced by Senator OLSEN, cosponsored by Representatives MURSAU, BALLWEG, SARGENT, ANDERSON, SORTWELL, PRONSCHINSKE, CONSIDINE, OHNSTAD, TUSLER, HESSELBEIN and VANDERMEER. Referred to Committee on Agriculture, Revenue and Financial Institutions.

1 **AN ACT to create** 77.54 (29m) of the statutes; **relating to:** sales and use tax
2 exemption for beekeeping equipment.

Analysis by the Legislative Reference Bureau

Under current law, sales of certain items used in the business of farming are exempt from sales and use taxes. Farming includes beekeeping, which is defined to mean the business of moving, raising, producing, and other management of bees or bee products. This bill creates a sales and use tax exemption for sales of equipment used in beekeeping that is engaged in as a hobby, rather than as a business.

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* 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 (29m) of the statutes is created to read:
4 77.54 (**29m**) The sales price from the sales of and the storage, use, or other
5 consumption of equipment used without a commercial purpose in the moving,

SENATE BILL 526

SECTION 1

1 raising, producing, and other management of bees or bee products. For purposes of
2 this subsection, "equipment" includes bees, beehives, and bee combs.

3 **SECTION 2. Effective date.**

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

6 (END)