



State of Wisconsin  
2021 - 2022 LEGISLATURE

LRB-4883/P2  
JK:emw

**PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION**

1     **AN ACT to amend** 77.52 (13) and 77.53 (10) of the statutes; **relating to:** sales tax  
2             exemption certificates for farm-raised fish and patient health care records  
3             (suggested as remedial legislation by the Department of Revenue).

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***Analysis by the Legislative Reference Bureau***

Current law provides sales tax exemptions for patient health care records that are sold to the patient and for farm-raised fish sold to a fish farm. In order to claim either exemption, the purchaser must present to the seller an exemption certificate issued by the Department of Revenue. This bill eliminates the requirement that a purchaser present an exemption certificate to claim the exemption for patient health care records or for farm-raised fish.

For further information, see the NOTES provided by the Law Revision Committee of the Joint Legislative Council.

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

LAW REVISION COMMITTEE PREFATORY NOTE: This bill is a remedial legislation proposal, requested by the Department of Revenue and introduced by the Law Revision Committee under s. 13.83 (1) (c) 4. and 5., stats. After careful consideration of the various provisions of the bill, the Law Revision Committee has determined that this bill makes minor substantive changes in the statutes, and that these changes are desirable as a matter of public policy.

1           **SECTION 1.** 77.52 (13) of the statutes is amended to read:

2           **77.52 (13)** For the purpose of the proper administration of this section and to  
3 prevent evasion of the sales tax it shall be presumed that all receipts are subject to  
4 the tax until the contrary is established. The burden of proving that a sale of tangible  
5 personal property, or items, property, or goods under sub. (1) (b), (c), or (d), or services  
6 is not a taxable sale at retail is upon the person who makes the sale unless that  
7 person takes from the purchaser an electronic or a paper certificate, in a manner  
8 prescribed by the department, to the effect that the property, item, good, or service  
9 is purchased for resale or is otherwise exempt, except that no certificate is required  
10 for the sale of tangible personal property, or items, property, or goods under sub. (1)  
11 (b), (c), or (d), or services that are exempt under s. 77.54 (5) (a) 3., (7), (7m), (8), (10),  
12 (11), (14), (15), (17), (20n), (21), (22b), (31), (32), (35), (36), (37), (42), (44), (45), (46),  
13 (51), (52), ~~(64)~~, (66), and (67).

NOTE: The sale of patient health care records to the patient or to an authorized person is exempt from state sales tax. This SECTION eliminates the requirement that a purchaser of these products provide the seller with an exemption certificate when making an exempt purchase.

14           **SECTION 2.** 77.53 (10) of the statutes is amended to read:

15           **77.53 (10)** For the purpose of the proper administration of this section and to  
16 prevent evasion of the use tax and the duty to collect the use tax, it is presumed that  
17 tangible personal property, or items, property, or goods under s. 77.52 (1) (b), (c), or  
18 (d), or taxable services sold by any person for delivery in this state is sold for storage,  
19 use, or other consumption in this state until the contrary is established. The burden  
20 of proving the contrary is upon the person who makes the sale unless that person  
21 takes from the purchaser an electronic or paper certificate, in a manner prescribed  
22 by the department, to the effect that the property, or items, property, or goods under  
23 s. 77.52 (1) (b), (c), or (d), or taxable service is purchased for resale, or otherwise

1 exempt from the tax, except that no certificate is required for the sale of tangible  
2 personal property, or items, property, or goods under s. 77.52 (1) (b), (c), or (d), or  
3 services that are exempt under s. 77.54 (7), (7m), (8), (10), (11), (14), (15), (17), (20n),  
4 (21), (22b), (31), (32), (35), (36), (37), (42), (44), (45), (46), (51), (52), ~~(64), (66)~~, and (67).

NOTE: The sale of patient health care records to the patient or to an authorized person, and the sale of farm-raised fish to a registered fish farm or to a person holding a permit for the stocking of fish, are each exempt from state use tax. This SECTION eliminates the requirement that a purchaser of either of these products provide the seller with an exemption certificate when making an exempt purchase.

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**(END)**