



State of Wisconsin
2017 - 2018 LEGISLATURE

LRB-5624/1
JK:amn

2017 ASSEMBLY BILL 1063

March 22, 2018 - Introduced by Representatives SPREITZER, NEUBAUER, POPE, SARGENT and ZEPNICK, cosponsored by Senator RINGHAND. Referred to Committee on Ways and Means.

AUTHORS SUBJECT TO CHANGE

1 **AN ACT to amend** 77.51 (11d) and 77.52 (2) (a) 20.; and **to create** 77.51 (17g) and
2 77.52 (2m) (c) of the statutes; **relating to:** the sales tax on planning and
3 counseling services for the restoration, reclamation, or revitalization of prairie,
4 savanna, or wetlands.

Analysis by the Legislative Reference Bureau

Under current law, the sale of landscaping and lawn maintenance services is subject to the sales tax. This bill excludes from taxable landscaping services the planning and counseling services for the restoration, reclamation, or revitalization of prairie, savanna, or wetlands, if such services are provided for a separate and optional fee distinct from other services.

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.

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

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

ASSEMBLY BILL 1063**SECTION 1**

1 77.51 **(11d)** For purposes of subs. (1ag), (1f), (3pf), ~~and (9p)~~, and (17g) and ss.
2 77.52 (20) and (21), 77.522, and 77.54 (51), (52), and (60), “product” includes tangible
3 personal property, and items, property, and goods under s. 77.52 (1) (b), (c), and (d),
4 and services.

5 **SECTION 2.** 77.51 (17g) of the statutes is created to read:

6 77.51 **(17g)** “Separate and optional fee” means a fee charged to receive a
7 distinct and identifiable product, if either of the following applies:

8 (a) The fee is in addition to fees that the seller charges for other distinct and
9 identifiable products sold to the same buyer, the fee is separately set forth on the
10 invoice given by the seller to the buyer, and the seller does not require the buyer to
11 pay the fee if the buyer chooses not to receive the additional distinct and identifiable
12 product for which the fee applies.

13 (b) The seller charges a single amount for multiple distinct and identifiable
14 products and offers the buyer the option of paying a lower amount if the buyer
15 chooses not to receive one or more of the distinct and identifiable products. For
16 purposes of this paragraph, the separate and optional fee is the single amount the
17 seller charges for the multiple distinct and identifiable products less the reduced
18 amount the seller charges to the buyer because the buyer chooses not to receive one
19 or more of the products.

20 **SECTION 3.** 77.52 (2) (a) 20. of the statutes is amended to read:

21 77.52 **(2)** (a) 20. The sale of landscaping and lawn maintenance services
22 including landscape planning and counseling, lawn and garden services such as
23 planting, mowing, spraying and fertilizing and shrub and tree services. For purposes
24 of this subdivision, landscaping and lawn maintenance services do not include
25 planning and counseling services for the restoration, reclamation, or revitalization

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1 of prairie, savanna, or wetlands to improve biodiversity, the quality of land, soils, or
2 water, or other ecosystem functions if the planning and counseling services are
3 provided for a separate and optional fee from any other services.

4 **SECTION 4.** 77.52 (2m) (c) of the statutes is created to read:

5 77.52 (2m) (c) With respect to services subject to tax under sub. (2) (a) 7., 10.,
6 11., and 20. that are provided for a separate and optional fee from the planning and
7 counseling services described under sub. (2) (a) 20., all tangible personal property or
8 items, property, or goods under sub. (1) (b), (c), or (d) physically transferred, or
9 transferred electronically, to the customer in conjunction with the provision of the
10 services subject to tax under sub. (2) (a) 7., 10., 11., and 20. is a sale of tangible
11 personal property or items, property, or goods separate from the selling, performing,
12 or furnishing of the service.

13 **SECTION 5. Effective date.**

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

16 (END)