



State of Wisconsin
2015 - 2016 LEGISLATURE

LRB-4153/1
KRP&JK:klm

2015 SENATE BILL 506

January 6, 2016 – Introduced by Senators PETROWSKI, MARKLEIN, OLSEN, RINGHAND, STROEBEL and WANGGAARD, cosponsored by Representatives BERNIER, AUGUST, BALLWEG, E. BROOKS, GANNON, HORLACHER, JARCHOW, KNODL, KREMER, T. LARSON, MURPHY, SANFELIPPO and SKOWRONSKI. Referred to Committee on Revenue, Financial Institutions, and Rural Issues.

1 **AN ACT** *to amend* 77.51 (12m) (a) 2. and 77.51 (15b) (a) 2.; and *to create* 77.51
2 (12m) (b) 3s. and 77.51 (15b) (b) 3s. of the statutes; **relating to:** a sales and use
3 tax exemption for federal excise tax imposed on a sale of a heavy truck or trailer.

Analysis by the Legislative Reference Bureau

This bill creates an exemption from the state sales and use tax for any federal excise tax imposed on a seller of a heavy truck or trailer sold at retail.

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:

4 **SECTION 1.** 77.51 (12m) (a) 2. of the statutes is amended to read:
5 77.51 (**12m**) (a) 2. The cost of materials used, labor or service cost, interest,
6 losses, all costs of transportation to the seller, all taxes imposed on the seller, except
7 as provided in par. (b) 3m. and 3s., and any other expense of the seller.

