CHAPTER 352

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CHAPTER 352

AN ACT to amend 77.52 (1) (a) 4 of the statutes, relating to selective sales tax on tangible personal property in connection with mobile homes.

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

SECTION 1. 77.52 (1) (a) 4 of the statutes is amended to read:

77.52 (1) (a) 4. Motor vehicles as defined in s. 340.01 (35), trailers as defined in s. 340.01 (70), semitrailers as defined in s. 340.01 (57), road machinery as defined in s. 340.01 (52), mobile cranes and trench hoes, but not including vehicles for the mass transportation of passengers as defined in s. 71.18 (2) (a); but the exclusion of mobile homes from the definitions contained in s. 340.01 (57) and (70) shall not exclude, from the taxes imposed by this subchapter, those items of taxable tangible personal property contained in, attached to, or included as part of mobile homes.

Section 2. This bill is declared to be an emergency appropriation bill in accordance with section 16.47 (2) of the statutes.

Approved September 23, 1963.