

Senate Bill 442

Published
October 2, 1965.

CHAPTER 299

AN ACT to amend 77.53 (16) of the statutes, relating to reciprocal sales tax credit.

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

77.53 (16) of the statutes is amended to read:

77.53 (16) If the purchase, rental or lease of taxable tangible personal property subject to the tax imposed by this section was subject to a sales tax by another state in which said purchase was made, the amount of such sales tax so paid such other state shall be applied as a credit against and deducted from the tax, to the extent thereof, imposed by this section. *For purposes of this subsection, "sales tax" shall include a use or excise tax imposed on the use of tangible personal property by the state in which the sale occurred.*

Approved September 10, 1965.
