

CHAPTER 277

852

1969 Assembly Bill 1093

Date published:  
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CHAPTER 277, LAWS OF 1969

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

AN ACT to amend 77.54 (18) of the statutes, relating to sales tax exemption for construction materials.

77.54 (18) of the statutes, as created by chapter 154, laws of 1969, is amended to read:

77.54 (18) The sale of material purchased by persons engaged in the business of constructing, altering, repairing or improving real estate for others when the material so purchased by such persons is affixed and made a structural part of real estate or used and completely consumed in the fulfillment of a written contract, ~~when the contract is either at a fixed price not subject to change or modification or entered into pursuant to the obligation of a~~ or formal written bid which cannot be altered or withdrawn, which contract was entered into or which bid was made before September 1, 1969, shall be exempt from taxation under this subchapter, but only with respect to material which did not constitute taxable tangible personal property for purposes of the Wisconsin selective sales and use tax law.

Approved December 1, 1969.

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