



**SENATE SUBSTITUTE AMENDMENT 1,
TO 1997 SENATE BILL 67**

March 19, 1998 – Offered by Senator BRESKE.

1 **AN ACT to amend** 77.21 (1), 77.51 (4) (c) 6., 77.52 (2) (a) 1. and 77.54 (30) (d); and
2 **to create** 707.46 (3) of the statutes; **relating to:** exempting the sales of
3 flex-time time-share property from the sales tax and imposing the real estate
4 transfer fee on all sales of time-share property.

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

5 **SECTION 1.** 77.21 (1) of the statutes is amended to read:

6 77.21 (1) “Conveyance” includes deeds and other instruments for the passage
7 of ownership interests in real estate, including contracts and assignments of a
8 vendee’s interest therein, including instruments that are evidence of a sale of
9 time-share property, as defined in s. 707.02 (32), and including leases for at least 99
10 years but excluding leases for less than 99 years, easements and wills.

11 **SECTION 2.** 77.51 (4) (c) 6. of the statutes is amended to read:

1 77.51 (4) (c) 6. Charges associated with time-share property that is taxable
2 under s. 77.52 (2) (a) ~~1~~-or 2.

3 **SECTION 3.** 77.52 (2) (a) 1. of the statutes is amended to read:

4 77.52 (2) (a) 1. The furnishing of rooms or lodging to transients by hotelkeepers,
5 motel operators and other persons furnishing accommodations that are available to
6 the public, irrespective of whether membership is required for use of the
7 accommodations, not including the furnishing of rooms or lodging through the sale
8 of a time-share property, as defined in s. 707.02 (32), ~~if the use of the rooms or lodging~~
9 ~~is not fixed at the time of sale as to the starting day or the lodging unit.~~ In this
10 subdivision, "transient" means any person residing for a continuous period of less
11 than one month in a hotel, motel or other furnished accommodations available to the
12 public. In this subdivision, "hotel" or "motel" means a building or group of buildings
13 in which the public may obtain accommodations for a consideration, including,
14 without limitation, such establishments as inns, motels, tourist homes, tourist
15 houses or courts, lodging houses, rooming houses, summer camps, apartment hotels,
16 resort lodges and cabins and any other building or group of buildings in which
17 accommodations are available to the public, except accommodations, including
18 mobile homes as defined in s. 66.058 (1) (d), rented for a continuous period of more
19 than one month and accommodations furnished by any hospitals, sanatoriums, or
20 nursing homes, or by corporations or associations organized and operated
21 exclusively for religious, charitable or educational purposes provided that no part of
22 the net earnings of such corporations and associations inures to the benefit of any
23 private shareholder or individual.

24 **SECTION 4.** 77.54 (30) (d) of the statutes is amended to read:

