



State of Wisconsin  
2011 - 2012 LEGISLATURE



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**ASSEMBLY SUBSTITUTE AMENDMENT 1,  
TO 2011 ASSEMBLY BILL 380**

December 12, 2011 – Offered by Representative JACQUE.

1     **AN ACT** *to create* 77.54 (9a) (j) of the statutes; **relating to:** a sales and use tax  
2             exemption for building materials that become a part of a facility for a local unit  
3             of government or nonprofit organization.

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

4             **SECTION 1.** 77.54 (9a) (j) of the statutes is created to read:  
5             77.54 (9a) (j) A construction contractor who, in fulfillment of a real property  
6             construction activity, transfers the tangible personal property, or item, or property  
7             under s. 77.52 (1) (b) or (c), to an entity described under par. (b) or (f), if such tangible  
8             personal property, item, or property becomes a component of a facility in this state  
9             that is owned by the entity. In this subsection, “facility” means any building, shelter,  
10            parking lot, parking garage, athletic field, athletic park, storm sewer, or water  
11            supply system, but does not include a highway, street, or road.

**SECTION 2. Initial applicability.**

(1) This act first applies to contracts entered into on the effective date of this subsection.

**SECTION 3. Effective date.**

(1) This act takes effect on the first day of the 2nd month beginning after publication.

**(END)**