

1

 $\mathbf{2}$

3

4

5

6

7

8

9

10

11

12

13

State of Misconsin 2011 - 2012 LEGISLATURE



ASSEMBLY AMENDMENT 2, TO 2011 ASSEMBLY BILL 453

February 6, 2012 - Offered by Representative Severson.

At the locations indicated, amend the bill as follows:

1. Page 47, line 23: after that line insert:

"Section 176g. 77.53 (17) of the statutes is amended to read:

77.53 (17) This section does not apply to tangible personal property or items, property, or goods under s. 77.52 (1) (b), (c), or (d) purchased outside this state, as determined under s. 77.522, other than motor vehicles, boats, snowmobiles, recreational vehicles, as defined in s. 340.01 (48r), trailers, semitrailers, all-terrain vehicles, utility terrain vehicles, and airplanes registered or titled or required to be registered or titled in this state, which is brought into this state by a nondomiciliary for the person's own storage, use or other consumption while temporarily within this state when such property, item, or good is not stored, used or otherwise consumed in this state in the conduct of a trade, occupation, business or profession or in the performance of personal services for wages or fees.

Section 176r. 77.53 (18) of the statutes is amended to read:

77.53 (18) This section does not apply to the storage, use or other consumption in this state of household goods or items, property, or goods under s. 77.52 (1) (b), (c), or (d) for personal use or to aircraft, motor vehicles, boats, snowmobiles, mobile homes, manufactured homes, as defined in s. 101.91 (2), recreational vehicles, as defined in s. 340.01 (48r), trailers, semitrailers, and all-terrain vehicles, and utility terrain vehicles, for personal use, purchased by a nondomiciliary of this state outside this state, as determined under s. 77.522, 90 days or more before bringing the goods, items, or property into this state in connection with a change of domicile to this state.".

2. Page 48, line 25: after that line insert:

"Section 180m. 77.73 (2) of the statutes, as affected by 2011 Wisconsin Act 32, is amended to read:

77.73 (2) Counties and special districts do not have jurisdiction to impose the tax under s. 77.71 (2) in regard to items, property, and goods under s. 77.52 (1) (b), (c), and (d), and tangible personal property, except snowmobiles, trailers, semitrailers, and all-terrain vehicles, and utility terrain vehicles, purchased in a sale that is consummated in another county or special district in this state that does not have in effect an ordinance or resolution imposing the taxes under this subchapter and later brought by the buyer into the county or special district that has imposed a tax under s. 77.71 (2).".

3. Page 56, line 23: after that line insert:

"Section 203m. 348.01 (2) (d) of the statutes, as created by 2011 Wisconsin Act 59, is amended to read:

1

2

3

4

5

348.01 (2) (d) "Vehicle for recreational use" includes a bicycle, moped, motor bicycle, motorcycle, all-terrain vehicle, <u>utility terrain vehicle</u>, snowmobile, boat, as defined in s. 30.50 (2), sailboard, as defined in s. 30.50 (11), personal watercraft, or electric personal assistive mobility device, but does not include an automobile, motor truck, motor home, play vehicle, or in-line skates.".

6 (END)