



State of Wisconsin  
2011 - 2012 LEGISLATURE



LRBa2239/1  
RNK:jld:jm

**SENATE AMENDMENT 2,  
TO 2011 SENATE BILL 354**

February 2, 2012 – Offered by Senator LEIBHAM.

1           At the locations indicated, amend the bill as follows:

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

3           “**SECTION 176g.** 77.53 (17) of the statutes is amended to read:

4           77.53 (17) This section does not apply to tangible personal property or items,  
5           property, or goods under s. 77.52 (1) (b), (c), or (d) purchased outside this state, as  
6           determined under s. 77.522, other than motor vehicles, boats, snowmobiles,  
7           recreational vehicles, as defined in s. 340.01 (48r), trailers, semitrailers, all-terrain  
8           vehicles, utility terrain vehicles, and airplanes registered or titled or required to be  
9           registered or titled in this state, which is brought into this state by a nondomiciliary  
10          for the person’s own storage, use or other consumption while temporarily within this  
11          state when such property, item, or good is not stored, used or otherwise consumed in  
12          this state in the conduct of a trade, occupation, business or profession or in the  
13          performance of personal services for wages or fees.

1           **SECTION 176r.** 77.53 (18) of the statutes is amended to read:

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

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

12           “**SECTION 180m.** 77.73 (2) of the statutes, as affected by 2011 Wisconsin Act  
13 32, is amended to read:

14           77.73 (2) Counties and special districts do not have jurisdiction to impose the  
15 tax under s. 77.71 (2) in regard to items, property, and goods under s. 77.52 (1) (b),  
16 (c), and (d), and tangible personal property, except snowmobiles, trailers,  
17 semitrailers, ~~and all-terrain vehicles,~~ and utility terrain vehicles, purchased in a  
18 sale that is consummated in another county or special district in this state that does  
19 not have in effect an ordinance or resolution imposing the taxes under this  
20 subchapter and later brought by the buyer into the county or special district that has  
21 imposed a tax under s. 77.71 (2).”.

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

23           “**SECTION 203m.** 348.01 (2) (d) of the statutes, as created by 2011 Wisconsin Act  
24 59, is amended to read:

1           348.01 **(2)** (d) “Vehicle for recreational use” includes a bicycle, moped, motor  
2           bicycle, motorcycle, all-terrain vehicle, utility terrain vehicle, snowmobile, boat, as  
3           defined in s. 30.50 (2), sailboard, as defined in s. 30.50 (11), personal watercraft, or  
4           electric personal assistive mobility device, but does not include an automobile, motor  
5           truck, motor home, play vehicle, or in-line skates.”.

6

**(END)**