



State of Wisconsin  
2013 - 2014 LEGISLATURE

January 2014 Special Session



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**ASSEMBLY AMENDMENT 4,  
TO 2013 ASSEMBLY BILL 1**

February 6, 2014 – Offered by Representatives JACQUE, MARKLEIN and KULP.

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

2 **1.** Page 1, line 13: after “losses;” insert “a sales and use tax exemption for  
3 building materials that become a part of certain facilities;”.

4 **2.** Page 16, line 2: after that line insert:

5 “SECTION 41d. 77.54 (9d) of the statutes is created to read:

6 77.54 (9d) The sales price from the sales of and the storage, use, or other  
7 consumption of tangible personal property, or items or property under s. 77.52 (1) (b)  
8 or (c), sold to a construction contractor who, in fulfillment of a real property  
9 construction activity, transfers the tangible personal property, or item, or property  
10 under s. 77.52 (1) (b) or (c), to an entity described under sub. (9a) (a), (b), (c), (d), (em),  
11 or (f), if such tangible personal property, item, or property becomes a component of  
12 a facility in this state that is owned by the entity. In this subsection, “facility” means

1 any building, shelter, parking lot, parking garage, athletic field, athletic park, storm  
2 sewer, or water supply system, but does not include a highway, street, or road.

3 **SECTION 41e.** 77.54 (9e) of the statutes is created to read:

4 77.54 (9e) The sales price from the sales of and the storage, use, or other  
5 consumption of tangible personal property or property under s. 77.52 (1) (c) sold to  
6 an organization that is exempt from federal income taxation under section 501 (c) (3)  
7 of the Internal Revenue Code that purchases the tangible personal property or  
8 property under s. 77.52 (1) (c) on behalf of an entity described under sub. (9a) (a), if  
9 such tangible personal property, item, or property is used in, or becomes a component  
10 of, a facility in this state that is owned by the entity. In this subsection, “facility”  
11 means any building, shelter, parking lot, parking garage, athletic field, athletic park,  
12 storm sewer, or water supply system, but does not include a highway, street, or road.”.

13 **3.** Page 17 line 17: after that line insert:

14 “(1m) BUILDING MATERIALS. The treatment of section 77.54 (9d) and (9e) of the  
15 statutes first applies to contracts entered into on July 1, 2015.”.

16 (END)