Wisconsin Legislative Council ACT MEMO



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2019 Wisconsin Act 181 [2019 Senate Bill 351]

Sales Tax Exemption for Certain Tangible Personal Property

2019 WISCONSIN ACT 181

The act creates a sales tax exemption for tangible personal property that is stored in Wisconsin for 120 days or less, if the property is to be used to fulfill a real property construction activity that occurs solely outside of Wisconsin at a nonprofit organization, a public school district, or a business district where business tax incentives have been granted. In addition, the act requires that the property must be used by a person engaged in construction activity as currently defined by the North America n Industry Classification System.

Effective date: June 1, 2020

DWS:mca;ksm

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