



---

---

**WISCONSIN LEGISLATIVE COUNCIL  
AMENDMENT MEMO**

---

---

**2017 Senate Bill 798**

**Senate Substitute  
Amendment 2**

*Memo published: March 21, 2018*

*Contact: Scott Grosz, Principal Attorney*

**2017 SENATE BILL 798**

2017 Senate Bill 798 creates a one-time sales and use tax rebate of \$100 per qualifying child, to be paid by September 1, 2018. Under the bill, a qualifying child is an individual who was under the age of 18 for all of 2017; is the claimant's child and dependent; is a U.S. citizen; and who was a resident of Wisconsin on December 31, 2017.

An individual is eligible to claim the credit if he or she is a full-time resident, part-time resident, or nonresident; has a qualifying child; and applies for the credit by June 30, 2018 by submitting an online application as prescribed by the Department of Revenue (DOR). A part-time resident or nonresident claimant must verify with DOR that he or she paid at least \$100 per eligible child in Wisconsin sales and use taxes in order to qualify for the credit, and a qualifying child may be claimed by only one claimant.

**SENATE SUBSTITUTE AMENDMENT 2**

In addition to the creation of the one-time sales and use tax rebate under Senate Bill 798, Senate Substitute Amendment 2 also creates a sales and use tax holiday for the weekend of August 4 and 5, 2018. Items exempt from sales and use tax during the tax holiday include:

- Clothing with a sales price no more than \$75 per item.
- Computers, purchased for personal use, with a sales price no more than \$750.
- School computer supplies, purchased for personal use, with a sales price no more than \$250 per item.
- School supplies with a sales price no more than \$75 per item.

Items that are specified to remain taxable during the holiday include sports or recreational equipment, protective equipment, clothing accessories, school art supplies, and school instructional materials.

### **BILL HISTORY**

2017 Senate Bill 798 was introduced by Senator Fitzgerald on February 12, 2018. On March 20, 2018, Senator Fitzgerald introduced Senate Substitute Amendment 2. On the same day, the Wisconsin Senate adopted Senate Substitute Amendment 2 and passed Senate Bill 798 on a vote of Ayes, 17; Noes, 15.

SG:jal