



1999 ASSEMBLY BILL 540

October 20, 1999 - Introduced by Representatives SKINDRUD, MUSSER, BRANDEMUEHL, GOETSCH, BLACK, STONE, OTT, HASENOHRL, SYKORA, AINSWORTH, GRONEMUS, SPILLNER, MILLER and GUNDERSON, cosponsored by Senators RUDE, A. LASEE and ROESSLER. Referred to Joint survey committee on Tax Exemptions.

1 **AN ACT to amend** 77.54 (3m) (intro.) of the statutes; **relating to:** a sales tax and
2 a use tax exemption for items used for conservation or restoration related to
3 agricultural land.

Analysis by the Legislative Reference Bureau

Under current law, certain items, such as seeds, plants and fertilizer, are exempt from the sales tax and the use tax if such items are used in the business of farming. Under this bill, such items are exempt if the items are used for conservation or restoration related to agricultural land or in the business of farming.

This bill will be referred to the joint survey committee on tax exemptions for a detailed analysis, which will be printed as an appendix to this bill.

For further information see the *state and local* fiscal estimate, which will be printed as an appendix to this bill.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

4 **SECTION 1.** 77.54 (3m) (intro.) of the statutes is amended to read:
5 77.54 (**3m**) (intro.) The gross receipts from the sale of and the storage, use or
6 other consumption of the following items if they are used exclusively by the

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SECTION 1

1 purchaser or user for conservation or restoration related to agricultural land or in
2 the business of farming; including dairy farming, agriculture, horticulture,
3 floriculture and custom farming services:

4 **SECTION 2. Effective date.**

5 (1) This act takes effect on the first day of the 2nd month beginning after
6 publication.

7 (END)