



2003 ASSEMBLY BILL 762

January 27, 2004 - Introduced by Representatives F. LASEE, J. WOOD, WEBER, GRONEMUS, PLOUFF, ALBERS, MUSSER, GUNDERSON, FREESE, HINES, AINSWORTH, KRAWCZYK, BIES, MOLEPSKE, VRAKAS and MILLER, cosponsored by Senators COWLES, LASSA, WIRCH, ZIEN and A. LASEE. Referred to Committee on Energy and Utilities. Referred to Joint Survey Committee on Tax Exemptions.

1 **AN ACT to create** 77.54 (47) of the statutes; **relating to:** exempting from the sales
2 tax and the use tax certain products that are solar powered, biogas powered, or
3 wind powered, and the energy that is produced from such products.

Analysis by the Legislative Reference Bureau

This bill creates a sales tax and a use tax exemption for a product, other than an uninterruptible power source for computers, whose power source is wind energy, direct radiant energy received from the sun, or gas generated from anaerobic digestion of animal manure and other agricultural waste, if the product produces at least 200 watts of alternating current or 600 British thermal units per day. The bill also creates a sales tax and a use tax exemption for the sale of and use of electricity or energy that is produced from such a product.

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 (47) of the statutes is created to read:

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1 77.54 (47) (a) The gross receipts from the sale of and the storage, use, or other
2 consumption of a product whose power source is wind energy, direct radiant energy
3 received from the sun, or gas generated from anaerobic digestion of animal manure
4 and other agricultural waste, if the product produces at least 200 watts of alternating
5 current or 600 British thermal units per day, except that the exemption under this
6 subsection does not apply to an uninterruptible power source that is designed
7 primarily for computers.

8 (b) Except for the sale of electricity or energy that is exempt from taxation
9 under sub. (30), the gross receipts from the sale of and the storage, use, or other
10 consumption of electricity or energy produced by a product described under par. (a).

SECTION 2. Effective date.

11
12 (1) This act takes effect on the first day of the 2nd month beginning after
13 publication.

14 **(END)**