



State of Wisconsin  
2023 - 2024 LEGISLATURE

LRB-3521/1  
JK:skw

## 2023 SENATE BILL 351

June 29, 2023 - Introduced by Senators BRADLEY, BALLWEG, MARKLEIN, ROYS and WANGGAARD, cosponsored by Representatives STEFFEN, WITKE, ALLEN, DITTRICH, DONOVAN, GUSTAFSON, MAGNAFICI, MURPHY, MOSES, NEDWESKI, O'CONNOR, ORTIZ-VELEZ, PALMERI, PENTERMAN, RETTINGER, VOS and WICHGERS. Referred to Committee on Universities and Revenue.

\*\*\*AUTHORS SUBJECT TO CHANGE\*\*\*

1     **AN ACT to amend** 77.52 (13) and 77.53 (10); and **to create** 77.54 (70) of the  
2             statutes; **relating to:** creating a sales and use tax exemption for the sale of  
3             certain memberships to a real estate broker.

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*Analysis by the Legislative Reference Bureau*

This bill creates a sales and use tax exemption for the sale of a membership to a licensed real estate broker who, pursuant to the membership agreement, offers to compensate and cooperate with other real estate brokers in brokering sales of properties.

Because this bill relates to an exemption from state or local taxes, it may be referred to the Joint Survey Committee on Tax Exemptions for a report to be printed as an appendix to the bill.

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

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

4             **SECTION 1.** 77.52 (13) of the statutes is amended to read:  
5             77.52 (13) For the purpose of the proper administration of this section and to  
6             prevent evasion of the sales tax it shall be presumed that all receipts are subject to

**SENATE BILL 351****SECTION 1**

1 the tax until the contrary is established. The burden of proving that a sale of tangible  
2 personal property, or items, property, or goods under sub. (1) (b), (c), or (d), or services  
3 is not a taxable sale at retail is upon the person who makes the sale unless that  
4 person takes from the purchaser an electronic or a paper certificate, in a manner  
5 prescribed by the department, to the effect that the property, item, good, or service  
6 is purchased for resale or is otherwise exempt, except that no certificate is required  
7 for the sale of tangible personal property, or items, property, or goods under sub. (1)  
8 (b), (c), or (d), or services that are exempt under s. 77.54 (5) (a) 3., (7), (7m), (8), (10),  
9 (11), (14), (15), (17), (20n), (21), (22b), (31), (32), (35), (36), (37), (42), (44), (45), (46),  
10 (51), (52), (66), ~~and (67)~~, and (70).

11 **SECTION 2.** 77.53 (10) of the statutes is amended to read:

12 77.53 (10) For the purpose of the proper administration of this section and to  
13 prevent evasion of the use tax and the duty to collect the use tax, it is presumed that  
14 tangible personal property, or items, property, or goods under s. 77.52 (1) (b), (c), or  
15 (d), or taxable services sold by any person for delivery in this state is sold for storage,  
16 use, or other consumption in this state until the contrary is established. The burden  
17 of proving the contrary is upon the person who makes the sale unless that person  
18 takes from the purchaser an electronic or paper certificate, in a manner prescribed  
19 by the department, to the effect that the property, or items, property, or goods under  
20 s. 77.52 (1) (b), (c), or (d), or taxable service is purchased for resale, or otherwise  
21 exempt from the tax, except that no certificate is required for the sale of tangible  
22 personal property, or items, property, or goods under s. 77.52 (1) (b), (c), or (d), or  
23 services that are exempt under s. 77.54 (7), (7m), (8), (10), (11), (14), (15), (17), (20n),  
24 (21), (22b), (31), (32), (35), (36), (37), (42), (44), (45), (46), (51), (52), ~~and (67)~~, and (70).

25 **SECTION 3.** 77.54 (70) of the statutes is created to read:

