

State of Wisconsin



2025 Assembly Bill 543

Date of enactment:
Date of publication*:

2025 WISCONSIN ACT

AN ACT to amend 77.54 (72) of the statutes; **relating to:** the sales tax exemption for memberships sold to real estate brokers.

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

SECTION 1. 77.54 (72) of the statutes is amended to read:

77.54 (72) The sales price from the sale of and the storage, use, or other consumption of a membership sold to a real estate broker licensed under ch. 452 who, pur-

suant to the broker's membership agreement, offers to compensate ~~and~~ or cooperate with or both, other real estate brokers in brokering sales of properties and who obtains access to information about real estate listings ~~and compensation offers~~ from other real estate brokers.

SECTION 2. Effective date.

(1) This act takes effect on first day of the 3rd month beginning after publication.

* Section 991.11, WISCONSIN STATUTES: Effective date of acts. "Every act and every portion of an act enacted by the legislature over the governor's partial veto which does not expressly prescribe the time when it takes effect shall take effect on the day after its date of publication."