



1999 ASSEMBLY BILL 1

January 14, 1999 - Introduced by Representatives WOOD, LADWIG, KREUSER, ZIEGELBAUER, GUNDERSON, GOETSCH, AINSWORTH, MUSSER, SKINDRUD, STASKUNAS, BOYLE, POCAN, F. LASEE and GROTHMAN, cosponsored by Senators GROBSCHMIDT and DRZEWIECKI. Referred to Joint survey committee on Tax Exemptions.

1 **AN ACT to create** 77.51 (4) (b) 8. and 77.51 (15) (b) 7. of the statutes; **relating to:**
2 the sales tax and use tax on certain manufacturers' rebates and discounts.

Analysis by the Legislative Reference Bureau

Under current law, the base for the sales tax and use tax is not reduced for manufacturers' rebates or discounts. This bill effects that reduction for rebates and discounts that are directly applied against the purchase price.

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:

3 **SECTION 1.** 77.51 (4) (b) 8. of the statutes is created to read:
4 77.51 (4) (b) 8. Manufacturers' rebates and discounts that apply to the property
5 sold and that are directly applied against the purchase price.
6 **SECTION 2.** 77.51 (15) (b) 7. of the statutes is created to read:

