



1999 ASSEMBLY BILL 53

January 21, 1999 - Introduced by Representatives BRANDEMUEHL, OTT, FREESE, GOETSCH, STEINBRINK, GUNDERSON, GROTHMAN, HOVEN, HUEBSCH, KREIBICH, GRONEMUS, KEDZIE, ALBERS, AINSWORTH, MUSSER, LASSA, OLSEN, OWENS, PETTIS, POWERS, REYNOLDS, SERATTI, SUDER, SKINDRUD, SYKORA, SPILLNER and WARD, cosponsored by Senators SCHULTZ, A. LASEE, FITZGERALD and ROESSLER. Referred to Committee on Agriculture.

1 **AN ACT to amend** 77.54 (34); and **to create** 77.54 (3m) (n) of the statutes;
2 **relating to:** exempting from the sales tax and the use tax farm animal ear tags
3 and mastitis detection solution.

Analysis by the Legislative Reference Bureau

Under current law, various products that are used in farming are exempt from the sales tax and the use tax, such as seeds for planting, animal bedding, fertilizer, medicines used on certain farm livestock and milk house supplies. This bill exempts from the sales tax and the use tax farm animal ear tags and mastitis detection solution.

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) (n) of the statutes is created to read:
5 77.54 (**3m**) (n) Ear tags used on farm animals.
6 **SECTION 2.** 77.54 (34) of the statutes is amended to read:

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1 77.54 **(34)** The gross receipts from the sale of and the storage, use or other
2 consumption of milk house supplies used exclusively in producing and handling milk
3 on dairy farms, including mastitis detection solution.

4 **SECTION 3. Effective date.**

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

7 **(END)**