



State of Wisconsin  
2023 - 2024 LEGISLATURE

LRBa1363/1  
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**SENATE AMENDMENT 2,  
TO ASSEMBLY BILL 29**

March 12, 2024 - Offered by Senators ROYS, AGARD, HESSELBEIN, SMITH, LARSON, L. JOHNSON, SPREITZER, PFAFF, WIRCH and CARPENTER.

1 At the locations indicated, amend the bill as follows:

2 **1.** Page 1, line 2: after “bullion” insert “and a sales and use tax exemption for  
3 diapers and feminine hygiene products”.

4 **2.** Page 1, line 3: before that line insert:

5 “**SECTION 1a.** 77.51 (3h) of the statutes is created to read:

6 77.51 (3h) “Diaper” means an absorbent garment worn by humans who are  
7 incapable of or have difficulty controlling their bladder or bowel movements.

8 **SECTION 1b.** 77.51 (3pq) of the statutes is created to read:

9 77.51 (3pq) “Feminine hygiene products” means tampons, panty liners,  
10 menstrual cups, sanitary napkins, and other similar tangible personal property  
11 designed for feminine hygiene in connection with the human menstrual cycle.  
12 “Feminine hygiene products” does not include grooming and hygiene products.

13 **SECTION 1c.** 77.51 (4f) of the statutes is created to read:

1           77.51 (4f) “Grooming and hygiene products” means soaps and cleaning  
2 solutions, shampoo, toothpaste, mouthwash, antiperspirants, and suntan lotions  
3 and screens.

4           **SECTION 1d.** 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  
7 the tax until the contrary is established. The burden of proving that a sale of tangible  
8 personal property, or items, property, or goods under sub. (1) (b), (c), or (d), or services  
9 is not a taxable sale at retail is upon the person who makes the sale unless that  
10 person takes from the purchaser an electronic or a paper certificate, in a manner  
11 prescribed by the department, to the effect that the property, item, good, or service  
12 is purchased for resale or is otherwise exempt, except that no certificate is required  
13 for the sale of tangible personal property, or items, property, or goods under sub. (1)  
14 (b), (c), or (d), or services that are exempt under s. 77.54 (5) (a) 3., (7), (7m), (8), (10),  
15 (11), (14), (15), (17), (20n), (21), (22b), (31), (32), (35), (36), (37), (42), (44), (45), (46),  
16 (51), (52), (66), ~~and (67)~~, and (72).

17           **SECTION 1e.** 77.53 (10) of the statutes is amended to read:

18           77.53 (10) For the purpose of the proper administration of this section and to  
19 prevent evasion of the use tax and the duty to collect the use tax, it is presumed that  
20 tangible personal property, or items, property, or goods under s. 77.52 (1) (b), (c), or  
21 (d), or taxable services sold by any person for delivery in this state is sold for storage,  
22 use, or other consumption in this state until the contrary is established. The burden  
23 of proving the contrary is upon the person who makes the sale unless that person  
24 takes from the purchaser an electronic or paper certificate, in a manner prescribed  
25 by the department, to the effect that the property, or items, property, or goods under

1 s. 77.52 (1) (b), (c), or (d), or taxable service is purchased for resale, or otherwise  
2 exempt from the tax, except that no certificate is required for the sale of tangible  
3 personal property, or items, property, or goods under s. 77.52 (1) (b), (c), or (d), or  
4 services that are exempt under s. 77.54 (7), (7m), (8), (10), (11), (14), (15), (17), (20n),  
5 (21), (22b), (31), (32), (35), (36), (37), (42), (44), (45), (46), (51), (52), ~~and (67), and~~  
6 (72).”.

7 **3.** Page 2, line 5: after that line insert:

8 “**SECTION 2f.** 77.54 (72) of the statutes is created to read:

9 77.54 **(72)** The sales price from the sale of and the storage, use, or other  
10 consumption of diapers and feminine hygiene products.

11 **SECTION 2g.** 100.30 (2) (ci) of the statutes is created to read:

12 100.30 **(2)** (ci) “Diaper” means an absorbent garment worn by humans who are  
13 incapable of or have difficulty controlling their bladder or bowel movements.

14 **SECTION 2h.** 100.30 (2) (ck) of the statutes is created to read:

15 100.30 **(2)** (ck) “Feminine hygiene products” means tampons, panty liners,  
16 menstrual cups, sanitary napkins, and other similar tangible personal property  
17 designed for feminine hygiene in connection with the human menstrual cycle.  
18 “Feminine hygiene products” does not include grooming and hygiene products.

19 **SECTION 2i.** 100.30 (2) (ckc) of the statutes is created to read:

20 100.30 **(2)** (ckc) “Grooming and hygiene products” means soaps and cleaning  
21 solutions, shampoo, toothpaste, mouthwash, antiperspirants, and suntan lotions  
22 and screens.

23 **SECTION 2j.** 100.30 (6) (a) 10. of the statutes is created to read:

24 100.30 **(6)** (a) 10. The merchandise sold is a diaper or feminine hygiene product.

