



## 2001 SENATE BILL 27

January 25, 2001 – Introduced by Senators CHVALA, BAUMGART, PLACHE, ERPENBACH, GROBSCHMIDT, WIRCH, BRESKE, M. MEYER, DARLING, ROESSLER and SCHULTZ, cosponsored by Representatives JENSEN, BALOW, CARPENTER, SHERMAN, BOCK, RYBA, GRONEMUS, BLACK, J. LEHMAN, PLOUFF, KREUSER, TRAVIS, WILLIAMS, BERCEAU, PLALE, SUDER, PETTIS, F. LASEE, FREESE, OLSEN, WARD, JOHNSRUD, POWERS, SYKORA, MUSSER, GUNDRUM, SERATTI, NASS, GROTHMAN, KEDZIE, STARZYK, KESTELL, KRAWCZYK, GUNDERSON, JESKEWITZ, LADWIG, D. MEYER, WADE, VRAKAS, LIPPERT, HUNDERTMARK and MCCORMICK. Referred to Joint survey committee on Tax Exemptions.

1     **AN ACT to create** 77.54 (46) of the statutes; **relating to:** exempting sales of U.S.  
2     flags and state flags from the sales tax and the use tax.

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### *Analysis by the Legislative Reference Bureau*

This bill creates a sales and use tax exemption for the U.S. flag and the state flag.

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.

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

3     **SECTION 1.** 77.54 (46) of the statutes is created to read:

4     77.54 (46) The gross receipts from the sale of and the storage, use, or other  
5     consumption of the U.S. flag or the state flag. This subsection does not apply to a  
6     representation of the U.S. flag or the state flag.

7     **SECTION 2. Effective date.**

