



2003 ASSEMBLY BILL 360

May 28, 2003 – Introduced by Representatives OLSEN, BIES, GROTHMAN, JESKEWITZ, JOHNSRUD, KESTELL, KRAWCZYK, KREIBICH, M. LEHMAN, MUSSER, OWENS, UNDERHEIM and VRAKAS, cosponsored by Senators WELCH, CARPENTER, CHVALA and ROESSLER. Referred to Committee on Small Business. Referred to Joint Survey Committee on Tax Exemptions.

1 **AN ACT to amend** 77.52 (2) (a) 6. of the statutes; **relating to:** expanding the sales
2 tax exemption for coin-operated laundry services to include all self-service
3 laundry services.

Analysis by the Legislative Reference Bureau

Under current law, laundry services performed by a customer in a coin-operated, self-service machine are exempt from the sales tax. This bill extends that exemption to all self-service laundry services.

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.** 77.52 (2) (a) 6. of the statutes is amended to read:
5 77.52 (2) (a) 6. Laundry, dry cleaning, pressing, and dyeing services, except
6 when performed on raw materials or goods in process destined for sale, except when

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SECTION 1

1 performed on cloth diapers by a diaper service, and except when the service is
2 performed by the customer through the use of coin-operated, self-service machines.

3 **SECTION 2. Effective date.**

4 (1) This act takes effect on the first day of the first calendar quarter beginning
5 after publication.

6 (END)