



2003 ASSEMBLY BILL 648

November 10, 2003 - Introduced by Representatives BLACK, BERCEAU, NASS, PLOUFF, TURNER, GRONEMUS, ALBERS, POPE-ROBERTS, ZIEGELBAUER, POCAN and COGGS, cosponsored by Senators CARPENTER, A. LASEE, CHVALA and LASSA. Referred to Joint Survey Committee on Tax Exemptions.

1 **AN ACT to create** 77.54 (14v) of the statutes; **relating to:** a sales and use tax
2 exemption for nonprescription drugs.

Analysis by the Legislative Reference Bureau

This bill creates a sales tax and use tax exemption for nonprescription drugs.

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.** 77.54 (14v) of the statutes is created to read:

4 77.54 (14v) The gross receipts from the sale of and the storage, use, or other
5 consumption of drugs that may be sold without a prescription and that are for human
6 consumption only, prepackaged for use by consumers, and labeled in accordance with
7 the requirements of state and federal law.

8 **SECTION 2. Effective date.**

