

State of Wisconsin



2009 Senate Bill 452

Date of enactment: **April 21, 2010**

Date of publication*: **May 5, 2010**

2009 WISCONSIN ACT 204

AN ACT *to amend* 77.54 (20n) (b) of the statutes; **relating to:** a sales and use tax exemption for food sold by child welfare facilities.

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

SECTION 1. 77.54 (20n) (b) of the statutes, as created by [2009 Wisconsin Act 2](#), is amended to read:

77.54 (20n) (b) The sales price from the sale of and the storage, use, or other consumption of food and food ingredients, except soft drinks, sold by hospitals, sanatoriums, nursing homes, retirement homes, and communi-

ty-based residential facilities, as defined in s. 50.01 (1g), or day care centers registered and any facility certified or licensed under ch. 48, including prepared food that is sold to the elderly or handicapped by persons providing mobile meals on wheels. In this paragraph, "retirement home" means a nonprofit residential facility where 3 or more unrelated adults or their spouses have their principal residence and where support services, including meals from a common kitchen, are available to residents.

* Section 991.11, WISCONSIN STATUTES 2007-08 : Effective date of acts. "Every act and every portion of an act enacted by the legislature over the governor's partial veto which does not expressly prescribe the time when it takes effect shall take effect on the day after its date of publication as designated" by the secretary of state [the date of publication may not be more than 10 working days after the date of enactment].