



**SENATE SUBSTITUTE AMENDMENT 1,  
TO SENATE BILL 656**

March 5, 2014 - Offered by Senator LAZICH.

1     **AN ACT** *to create* 77.51 (10m) (b) 6. of the statutes; **relating to:** defining  
2             prepared foods for purposes of imposing sales and use taxes.

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

3             **SECTION 1.** 77.51 (10m) (b) 6. of the statutes is created to read:

4             77.51 **(10m)** (b) 6. For purposes of par. (a) 4., food not ready-to-eat at the time  
5             of sale because it is not fully cooked or baked and ordinarily requires additional  
6             cooking or baking by the consumer prior to consumption.

7             **SECTION 2. Effective date.**

8             (1) This act takes effect on the first day of the 3rd month beginning after  
9             publication.

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(END)