



2001 ASSEMBLY BILL 23

January 16, 2001 - Introduced by Representatives LADWIG, GRONEMUS, BALOW, BOYLE, CARPENTER, FREESE, GROTHMAN, HUEBSCH, KREIBICH, F. LASEE, LASSA, MUSSER, NASS, PETROWSKI, PETTIS, PLALE, PLOUFF, POWERS and SINICKI, cosponsored by Senators MOORE, PLACHE, A. LASEE and M. MEYER. Referred to Joint survey committee on Tax Exemptions.

- 1 **AN ACT** *to amend* 77.79; and *to create* 77.54 (46) of the statutes; **relating to:**
2 creating a sales tax and use tax exemption for clothing and shoes.

Analysis by the Legislative Reference Bureau

This bill creates a sales tax and use tax exemption for clothing and shoes, for human consumption, the value of which is less than \$100. The exemption does not apply, however, to a sales and use tax imposed by a county, a local professional baseball park district, or a professional football stadium district (local governmental unit) unless a county enacts an ordinance or a baseball or football district adopts a resolution that applies the exemption to the taxes imposed by that local governmental unit.

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 (46) of the statutes is created to read:

