



2001 ASSEMBLY BILL 94

February 6, 2001 - Introduced by Representatives NASS, MUSSER, SUDER, KREIBICH, GUNDRUM, GUNDERSON, OWENS, TURNER, LADWIG, ALBERS, GROTHMAN, PETTIS, GRONEMUS, JENSEN and F. LASEE, cosponsored by Senator DARLING. Referred to Committee on State Affairs. Referred to Joint survey committee on Tax Exemptions.

1 **AN ACT to amend** 139.03 (5) (b) 2. of the statutes; **relating to:** the occupational
2 tax on intoxicating liquor and wine that is brought into this state from a foreign
3 country.

Analysis by the Legislative Reference Bureau

Under current law, an occupational tax is imposed on the sale of intoxicating liquor and wine. A person who is a state resident and a member of the national guard, armed forces, or armed forces reserve and who is returning to this state from duty or training in a foreign country may bring into the state intoxicating liquor or wine in an aggregate amount not exceeding six liters without paying the occupational tax on that amount.

Under this bill, a person who is a state resident and a member of the national guard, armed forces, or armed forces reserve and who is returning to this state from duty or training in a foreign country may bring into the state intoxicating liquor or wine in an aggregate amount not exceeding 16 liters without paying the occupational tax on that amount.

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:

