



## 1995 ASSEMBLY BILL 195

March 13, 1995 - Introduced by Representatives SILBAUGH, LADWIG, BRANCEL, GOETSCH, BRANDEMUEHL, AINSWORTH, PLACHE, TURNER, GROTHMAN, SKINDRUD, OWENS, LAZICH, POWERS, HAHN, GUNDERSON, HANDRICK and PLOMBON, cosponsored by Senators PETAK, PANZER, FARROW, A. LASEE and ZIEN. Referred to Joint survey committee on Tax Exemptions.

1 **AN ACT to amend** 77.54 (20) (a) of the statutes; **relating to:** creating a sales tax  
2 and use tax exemption for bottled water.

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### *Analysis by the Legislative Reference Bureau*

This bill creates a sales tax and use tax exemption for bottled water that is for human consumption and that is not carbonated or sweetened or flavored.

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 the bill.

For further information see the *state and local* fiscal estimate, which will be printed as an appendix to this bill.

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

3 **SECTION 1.** 77.54 (20) (a) of the statutes is amended to read:  
4 77.54 (20) (a) "Food", "food products" and "beverages" include, by way of  
5 illustration and not of limitation, milk and milk products, cereal and cereal products  
6 (meal, grits, flour, bread and other bakery products), meats and meat products, fish  
7 and fish products, seafoods, poultry and poultry products, vegetables and vegetable  
8 juices, fruits and fruit juices as defined in ch. 97, 1967 stats., bottled water that is  
9 for human consumption and that is not carbonated or sweetened or flavored, canned  
10 goods (including jams, jellies and preserves), nuts, berries, melons, sugar, salt,

1 coffee, coffee substitutes, tea, cocoa, condiments, spices, spreads, relishes, desserts,  
2 flavoring, oleomargarine, shortening, candy, confections, dietary foods, health  
3 supplements, or any combination of the above.

4 **SECTION 2. Effective date.**

5 (1) This act takes effect on the first day of the 2nd month beginning after  
6 publication.

7 (END)