



## 2001 ASSEMBLY BILL 549

October 10, 2001 – Introduced by Representatives WALKER, STARZYK, MONTGOMERY, GUNDRUM, GUNDERSON, BOCK, LADWIG, TURNER, SYKORA, RYBA, KRAWCZYK, OWENS, GRONEMUS, BOYLE, NASS, JESKEWITZ, KREIBICH, J. LEHMAN, LIPPERT, PLALE, LASSA and OTT, cosponsored by Senators KANAVAS, ROESSLER and SCHULTZ. Referred to Joint survey committee on Tax Exemptions. Referred to Committee on Health.

1     **AN ACT** *to create* 77.54 (48) of the statutes; **relating to:** a sales tax and use tax  
2           exemption for devices used to assist the visually impaired.

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***Analysis by the Legislative Reference Bureau***

This bill creates a sales tax and a use tax exemption for a device that is used to assist the visually impaired, if the device is sold at retail for more than \$150.

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.

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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 (48) of the statutes is created to read:

4           77.54 (48) The gross receipts from the sale of and the storage, use, or other  
5           consumption of a device that is sold at retail for more than \$150 and that is used to  
6           assist the visually impaired, including a video magnifier, a scanner for reading  
7           printed material, and a computer modification. In this subsection, “visually  
8           impaired” has the meaning given in s. 115.51 (4).

