



## 2001 SENATE BILL 220

July 12, 2001 – Introduced by Senators LAZICH, GROBSCHMIDT, SCHULTZ, BAUMGART, HANSEN, DARLING and ROESSLER, cosponsored by Representatives KRAWCZYK, MUSSEY, SHILLING, RYBA, SCHNEIDER, PETTIS, GUNDERSON, BOYLE, BALOW, HOVEN, POWERS, FREESE, LASSA, PETROWSKI, MCCORMICK, PLALE, SERATTI, D. MEYER, JESKEWITZ, WADE, PLOUFF, F. LASEE, GRONEMUS, YOUNG and OWENS. Referred to Joint survey committee on Tax Exemptions.

1     **AN ACT to create** 77.54 (46) of the statutes; **relating to:** a sales tax and use tax  
2             exemption for textbooks.

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### *Analysis by the Legislative Reference Bureau*

This bill creates a sales tax and use tax exemption for textbooks that are required for a course offered by a university, college, or technical college and that are used by a student enrolled in the course.

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 (46) of the statutes is created to read:

4             77.54 (46) The gross receipts from the sale of and the storage, use, or other  
5             consumption of textbooks that are required for a course offered by a university,  
6             college, technical college, or school approved under s. 45.54, located in this state, and  
7             that are used by a student enrolled in the course.

