



## 1997 ASSEMBLY BILL 296

April 17, 1997 - Introduced by Representatives MUSSER, BLACK, GROTHMAN, HANDRICK and SYKORA, cosponsored by Senator BUETTNER. Referred to Joint survey committee on Tax Exemptions.

1 **AN ACT to amend** 77.52 (2) (a) 6. and 77.54 (40) of the statutes; **relating to:** a  
2 sales tax and use tax exemption for reusable incontinent underpads and briefs.

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### *Analysis by the Legislative Reference Bureau*

This bill creates a sales tax and use tax exemption for laundering and dry cleaning reusable incontinent underpads and briefs and for the sale, lease, rental, storage, use or other consumption of those products.

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.** 77.52 (2) (a) 6. of the statutes is amended to read:

4 77.52 (2) (a) 6. Laundry, dry cleaning, pressing and dyeing services, except  
5 when performed on raw materials or goods in process destined for sale, except when  
6 performed on cloth diapers by a diaper service, except when performed on reusable  
7 incontinent underpads and briefs, regardless of their size, and except when the

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**SECTION 1**

1 service is performed by the customer through the use of coin-operated, self-service  
2 machines.

3 **SECTION 2.** 77.54 (40) of the statutes is amended to read:

4 77.54 **(40)** The gross receipts from the sale, lease or rental of and the storage,  
5 use or other consumption of cloth diapers and of reusable incontinent underpads and  
6 briefs, regardless of their size.

7 **SECTION 3. Effective date.**

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

10 (END)