



1997 ASSEMBLY BILL 911

March 16, 1998 - Introduced by Representatives KELSO, LADWIG, KREIBICH, LAZICH, GROTHMAN, UNDERHEIM, PORTER, HUEBSCH, NASS, F. LASEE, HANDRICK, SPILLNER, SERATTI, ZUKOWSKI, DOBYNS, WALKER, WARD, GRONEMUS, RYBA, JOHNSRUD, BLACK, HASENOHRL, REYNOLDS, WILLIAMS, TURNER and WOOD. Referred to Joint survey committee on Tax Exemptions.

1 **AN ACT to create** 77.54 (44) of the statutes; **relating to:** creating a sales tax and
2 use tax exemption for clothing and shoes.

Analysis by the Legislative Reference Bureau

This bill creates a sales tax and use tax exemption for clothing and shoes the value of which is less than \$100.

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:

3 **SECTION 1.** 77.54 (44) of the statutes is created to read:

4 77.54 (44) The gross receipts from the sale of and the storage, use or other
5 consumption in this state of clothing and shoes if the sales price of the clothing or
6 shoes is less than \$100.

7 **SECTION 2. Effective date.**

