



## 2005 ASSEMBLY BILL 894

December 29, 2005 - Introduced by Representatives BLACK, BOYLE, LEHMAN, TRAVIS, CULLEN, POCAN, BERCEAU, SEIDEL and FIELDS, cosponsored by Senators CARPENTER and HANSEN. Referred to Joint Survey Committee on Tax Exemptions.

1     **AN ACT** *to create* 77.54 (14v) of the statutes; **relating to:** a sales tax and use tax  
2           exemption for nonprescription drugs.

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*Analysis by the Legislative Reference Bureau*

This bill creates a sales tax and use tax exemption for nonprescription drugs.

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 (14v) of the statutes is created to read:

4           77.54 (14v) The gross receipts from the sale of and the storage, use, or other  
5           consumption of drugs that may be sold without a prescription and that are for human  
6           consumption only, prepackaged for use by consumers, and labeled in accordance with  
7           the requirements of state and federal law.

8           **SECTION 2. Effective date.**

