



2009 SENATE BILL 452

January 11, 2010 – Introduced by Senators KREITLOW, TAYLOR, WIRCH, LASSA, OLSEN, LEHMAN and GROTHMAN, cosponsored by Representatives DEXTER, SINICKI, POPE-ROBERTS, BERCEAU, SUDER, CLARK, A. OTT, ZIEGELBAUER and RIPP. Referred to Joint Survey Committee on Tax Exemptions.

1 **AN ACT** *to amend* 77.54 (20n) (b) of the statutes; **relating to:** a sales and use tax
2 exemption for food sold by child welfare facilities.

Analysis by the Legislative Reference Bureau

Under current law, food sold by day care centers is exempt from the sales and use tax. Under this bill, food sold by any licensed child welfare facility is exempt from the sales and use tax.

Because this bill relates to an exemption from state or local taxes, it may be referred to the Joint Survey Committee on Tax Exemptions for a report to be printed as an appendix to the 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 (20n) (b) of the statutes, as created by 2009 Wisconsin Act 2,
4 is amended to read:

5 77.54 **(20n)** (b) The sales price from the sale of and the storage, use, or other
6 consumption of food and food ingredients, except soft drinks, sold by hospitals,

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1 sanatoriums, nursing homes, retirement homes, and community-based residential
2 facilities, as defined in s. 50.01 (1g), ~~or day care centers registered~~ and any child
3 welfare facility licensed under ch. 48, including prepared food that is sold to the
4 elderly or handicapped by persons providing mobile meals on wheels. In this
5 paragraph, "retirement home" means a nonprofit residential facility where 3 or more
6 unrelated adults or their spouses have their principal residence and where support
7 services, including meals from a common kitchen, are available to residents.

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(END)