



State of Wisconsin
2021 - 2022 LEGISLATURE

LRB-3555/1
JK:cdc&wlj

2021 ASSEMBLY BILL 700

November 12, 2021 - Introduced by Representatives STUBBS, SUBECK, CABRERA, HONG, ANDERSON, ANDRACA, BOWEN, BROSTOFF, CONLEY, CONSIDINE, EMERSON, HAYWOOD, HEBL, HESSELBEIN, B. MEYERS, NEUBAUER, OHNSTAD, POPE, SHANKLAND, SHELTON, SINICKI, SNODGRASS, SPREITZER, MILROY, VINING and VRUWINK, cosponsored by Senators JOHNSON, BALLWEG, L. TAYLOR, AGARD, ROYS, BEWLEY, ERPENBACH, LARSON, PFAFF, RINGHAND, SMITH, WIRCH and CARPENTER. Referred to Committee on Ways and Means.

1 **AN ACT to amend** 77.52 (13) and 77.53 (10); and **to create** 77.54 (70) of the
2 statutes; **relating to:** a sales and use tax exemption for breastfeeding
3 equipment.

Analysis by the Legislative Reference Bureau

This bill creates a sales and use tax exemption for breast pumps, breast pump kits, and breast pump storage and collection supplies. Under the bill, the exemption does not apply after June 30, 2025.

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:

4 **SECTION 1.** 77.52 (13) of the statutes is amended to read:
5 77.52 (13) For the purpose of the proper administration of this section and to
6 prevent evasion of the sales tax it shall be presumed that all receipts are subject to

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1 the tax until the contrary is established. The burden of proving that a sale of tangible
2 personal property, or items, property, or goods under sub. (1) (b), (c), or (d), or services
3 is not a taxable sale at retail is upon the person who makes the sale unless that
4 person takes from the purchaser an electronic or a paper certificate, in a manner
5 prescribed by the department, to the effect that the property, item, good, or service
6 is purchased for resale or is otherwise exempt, except that no certificate is required
7 for the sale of tangible personal property, or items, property, or goods under sub. (1)
8 (b), (c), or (d), or services that are exempt under s. 77.54 (5) (a) 3., (7), (7m), (8), (10),
9 (11), (14), (15), (17), (20n), (21), (22b), (31), (32), (35), (36), (37), (42), (44), (45), (46),
10 (51), (52), (66), ~~and (67)~~, and (70).

11 **SECTION 2.** 77.53 (10) of the statutes is amended to read:

12 77.53 (10) For the purpose of the proper administration of this section and to
13 prevent evasion of the use tax and the duty to collect the use tax, it is presumed that
14 tangible personal property, or items, property, or goods under s. 77.52 (1) (b), (c), or
15 (d), or taxable services sold by any person for delivery in this state is sold for storage,
16 use, or other consumption in this state until the contrary is established. The burden
17 of proving the contrary is upon the person who makes the sale unless that person
18 takes from the purchaser an electronic or paper certificate, in a manner prescribed
19 by the department, to the effect that the property, or items, property, or goods under
20 s. 77.52 (1) (b), (c), or (d), or taxable service is purchased for resale, or otherwise
21 exempt from the tax, except that no certificate is required for the sale of tangible
22 personal property, or items, property, or goods under s. 77.52 (1) (b), (c), or (d), or
23 services that are exempt under s. 77.54 (7), (7m), (8), (10), (11), (14), (15), (17), (20n),
24 (21), (22b), (31), (32), (35), (36), (37), (42), (44), (45), (46), (51), (52), ~~and (67)~~, and (70).

25 **SECTION 3.** 77.54 (70) of the statutes is created to read:

