



2021 SENATE BILL 227

March 24, 2021 - Introduced by Senators JACQUE, AGARD, JOHNSON, LARSON, RINGHAND, ROYS and L. TAYLOR, cosponsored by Representatives KRUG, CABRAL-GUEVARA, L. MYERS, ANDERSON, ANDRACA, BOWEN, CONLEY, EMERSON, HONG, MURSAU, S. RODRIGUEZ, ROZAR, SHANKLAND, SHELTON, SINICKI, SNODGRASS, SPREITZER, STUBBS, SUBECK and VINING. Referred to Committee on Labor and Regulatory Reform.

1 **AN ACT to amend** 77.52 (13) and 77.53 (10); and **to create** 77.54 (70) of the
2 statutes; **relating to:** sales and use tax exemption for diapers, undergarments
3 for incontinence, tampons, and sanitary napkins.

Analysis by the Legislative Reference Bureau

This bill creates a sales and use tax exemption for the sale of diapers, undergarments for incontinence, tampons, and sanitary napkins.

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
7 the tax until the contrary is established. The burden of proving that a sale of tangible

SENATE BILL 227**SECTION 1**

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

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

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

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

