

1969 Assembly Bill 1159

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**CHAPTER 477, LAWS OF 1969**

AN ACT to amend 77.54 (20) (c) 4 of the statutes, relating to exempting meals, contracted before October 1, 1969, to be served by institutions of higher education, from sales tax.

*The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:*

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CHAPTER 478

77.54 (20) (c) 4 of the statutes, as created by chapter 154, laws of 1969, is amended to read:

77.54 (20) (c) 4. Taxable sales shall not include meals, food, food products or beverages sold by hospitals, sanitoriums, nursing homes ~~or~~, day care centers registered under ch. 48, *nor to such items when furnished by a public or private institution of higher education in accordance with any contract or agreement made or executed on or before October 1, 1969. The cost of this act shall be funded from appropriations made to the board on government operations for the state universities and university of Wisconsin, by chapter 154, laws of 1969.*

Approved February 23, 1970.

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