



## 1995 ASSEMBLY BILL 296

April 8, 1995 - Introduced by Representative PORTER. Referred to Joint survey committee on Tax Exemptions.

1 **AN ACT to amend** 77.54 (21) of the statutes; **relating to:** creating a sales tax and  
2 a use tax exemption for burial urns.

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### *Analysis by the Legislative Reference Bureau*

Under current law, caskets and burial vaults are exempt from the sales tax and the use tax. This bill creates an exemption for burial urns.

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 (21) of the statutes is amended to read:

4 77.54 (21) The gross receipts from the sales of and the storage, use or other  
5 consumption of caskets, burial urns and burial vaults for human remains.

6 **SECTION 2. Effective date.**

7 (1) This act takes effect on the first day of the 2nd month beginning after  
8 publication.

9 (END)