



1997 SENATE BILL 347

November 12, 1997 - Introduced by Senators JAUCH, PANZER, RUDE, BRESKE, SHIBILSKI, ROESSLER and MOEN, cosponsored by Representatives HUTCHISON, HUEBSCH, MEYER, AINSWORTH, GRONEMUS, PORTER, PLOUFF, RYBA, SERATTI and HASENOHRL. Referred to Committee on Economic Development, Housing and Government Operations.

1 AN ACT *to amend* 139.03 (2n); and *to create* 139.01 (2m) of the statutes;
2 **relating to:** the rate for the tax on cider.

Analysis by the Legislative Reference Bureau

Under current law, cider that has a sufficiently high alcohol content is taxed as a wine. This bill reduces the rate for that tax from 6.605 cents per liter to 1.65 cents per liter.

For further information see the *state* 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. 139.01 (2m) of the statutes is created to read:

4 139.01 (2m) "Cider" means any alcoholic beverage that is obtained from the
5 alcoholic fermentation of the juice of apples and that contains not less than 0.5%
6 alcohol by volume and not more than 7.0 % alcohol by volume. "Cider" includes, but
7 is not limited to, flavored, sparkling and carbonated cider.

8 SECTION 2. 139.03 (2n) of the statutes is amended to read:

9 139.03 (2n) The rate of that tax is 6.605 cents per liter on wine other than cider
10 containing 14% or less of alcohol by volume, 1.65 cents per liter on cider and 11.89

1 cents per liter on wine containing more than 14% of alcohol by volume but not in
2 excess of 21% of alcohol by volume.

3 **SECTION 3. Effective date.**

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

6 (END)