

**1999 DRAFTING REQUEST**

**Bill**

Received: **01/4/99**

Received By: **shoveme**

Wanted: **As time permits**

Identical to LRB: \

For: **Frank Lasee (608) 266-9870**

By/Representing: **Mark Wadium**

This file may be shown to any legislator: **NO**

Drafter: **shoveme**

May Contact:

Alt. Drafters: **jkreye**

Subject: **Tax - sales**

Extra Copies:

**Topic:**

Sales and use tax exemption for clothes and shoes, less than \$100

**Instructions:**

Create a sales and use tax exemption for clothes and shoes, the value of which is less than \$100

**Drafting History:**

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
/?	shoveme 01/4/99	ygeller 01/4/99		_____			S&L Tax
/1			jfrantze 01/5/99	_____	lrb_docadmin 01/5/99		S&L Tax
/2	shoveme 01/12/99	ygeller 01/12/99	martykr 01/13/99	_____	lrb_docadmin 01/13/99	lrb_docadmin 01/13/99	

FE Sent For:

*02-19-99*

<END>

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/1		<i>1/2 1/2 jcg</i>	jfrantze 01/5/99	_____	lrb_docadmin 01/5/99		
	<i>12 MES 1/12/99</i>		<i>km 1/13</i>	<i>LF</i> <i>km 1/13</i>			<i>JACKET for Assembly</i>
	FE Sent For:			<END>			

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Sales and use tax exemption for clothes and shoes, <sup>less than</sup> \$100 ~~or less~~

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1?	shoveme	1/4 jlg	1/5	1/5			
11	MES	1/4/99					

FE Sent For:

<END>

8JK -1545/1  
LRB-1178/1  
MES pgt&jlg:bm  
stays  
fmmr

1999 BILL

1 AN ACT to create 77.54 (44) of the statutes; relating to: creating a sales tax and  
2 use tax exemption for clothing and shoes.

---

**Analysis by the Legislative Reference Bureau**

This bill creates a sales tax and use tax exemption for clothing and shoes the value of which is less than \$100.

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.

---

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

3 SECTION 1. 77.54 (44) of the statutes is created to read:

4 77.54 (44) The gross receipts from the sale of and the storage, use or other  
5 consumption in this state of clothing and shoes if the sales price of the clothing or  
6 shoes is less than \$100.

1 SECTION 2. Effective date.



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**SUBMITTAL  
FORM**

**LEGISLATIVE REFERENCE BUREAU**  
**Legal Section Telephone: 266-3561**  
**5th Floor, 100 N. Hamilton Street**

The attached draft is submitted for your inspection. Please check each part carefully, proofread each word, and sign on the appropriate line(s) below.

**Date:** 1/5/99

**To:** Representative F. Lasee

**Relating to LRB drafting number:** LRB-1545

**Topic**

Sales and use tax exemption for clothes and shoes, less than ~~\$100~~ \$50

**Subject(s)**

Tax - sales

1. **JACKET** the draft for introduction \_\_\_\_\_  
in the **Senate** \_\_\_\_ or the **Assembly**  (check only one). Only the requester under whose name the drafting request is entered in the LRB's drafting records may authorize the draft to be submitted. Please allow one day for the preparation of the required copies.

2. **REDRAFT.** See the changes indicated or attached \_\_\_\_\_.

A revised draft will be submitted for your approval with changes incorporated.

3. Obtain **FISCAL ESTIMATE NOW** prior to introduction \_\_\_\_\_.

If the analysis indicates that a fiscal estimate is required because the proposal makes an appropriation or increases or decreases existing appropriations or state or general local government fiscal liability or revenues, you have the option to request the fiscal estimate prior to introduction. If you choose to introduce the proposal without the fiscal estimate, the fiscal estimate will be requested automatically upon introduction. It takes about 10 days to obtain a fiscal estimate. Requesting the fiscal estimate prior to introduction retains your flexibility for possible redrafting of the proposal.

If you have any questions regarding the above procedures, please call 266-3561. If you have any questions relating to the attached draft, please feel free to call me.

Marc E. Shovers, Senior Legislative Attorney  
Telephone: (608) 266-0129

See Faith Russell LFB she has partial Fiscal estimate done,  
M.







## 1999 BILL

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2 use tax exemption for clothing and shoes.

---

*Analysis by the Legislative Reference Bureau*

This bill creates a sales tax and use tax exemption for clothing and shoes the value of which is less than ~~\$100.~~ <sup>\$50.</sup>

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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6 shoes is less than ~~\$100.~~ <sup>\$50.</sup>

7 **SECTION 2. Effective date.**





FMR

1999 BILL

*[Handwritten signature]*

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*[Handwritten star symbol]*

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