

# 1999 ASSEMBLY BILL 181

March 8, 1999 – Introduced by Representatives OTT, GRONEMUS, PETROWSKI, SYKORA, BRANDEMUEHL, ALBERS, GROTHMAN, KLUSMAN, OWENS, POWERS, SPILLNER and URBAN, cosponsored by Senators BAUMGART and CLAUSING. Referred to Joint survey committee on Tax Exemptions.

1     **AN ACT to create** 77.54 (14t) of the statutes; **relating to:** a sales tax and use tax  
2             exemption for equipment used to administer air to treat sleep apnea.

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***Analysis by the Legislative Reference Bureau***

This bill creates a sales tax and use tax exemption for equipment used to administer air to treat sleep apnea.

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 (14t) of the statutes is created to read:

4             **77.54 (14t)** The gross receipts from the sale or rental of and the storage, use  
5             or other consumption in this state of equipment used to administer air to treat sleep  
6             apnea by a person who has a prescription for air written by a person authorized to  
7             prescribe air.

