1999 ASSEMBLY BILL 836

March 7, 2000 – Introduced by Representatives Plale, Kaufert, Black, Berceau, Schooff, Ainsworth, Huber, Musser, Staskunas, Kreuser, Hasenohrl and F. Lasee, cosponsored by Senators Grobschmidt, Farrow and Wirch. Referred to Joint survey committee on Tax Exemptions.

1 AN ACT *to create* 70.11 (27m) of the statutes; **relating to:** exempting dry cleaning equipment and chemicals from the property tax.

Analysis by the Legislative Reference Bureau

This bill exempts dry cleaning equipment and chemicals from the property tax. 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:

- **SECTION 1.** 70.11 (27m) of the statutes is created to read:
- 70.11 (27m) DRY CLEANING EQUIPMENT AND CHEMICALS. (a) Equipment used by a retailer or the retailer's employes for dry cleaning fabric, if the equipment is depreciable property, for tax purposes, and does not use any dry cleaning solvent that is managed as a hazardous waste in compliance with ch. 291 and 42 USC 6901 to 6991i.

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(b) Chemicals or detergents used by a retailer or the retailer's employes for dry
cleaning fabric, if the chemicals or detergents are not managed as hazardous wastes
in compliance with ch. 291 and 42 USC 6901 to 6991i.

SECTION 2. Effective date.

(1) DRY CLEANING EQUIPMENT. This act takes effect on the January 1 after publication.

7 (END)