1999 ASSEMBLY BILL 901

March 20, 2000 – Introduced by Representatives Hasenohrl, Musser, Gunderson, Sinicki, Ryba, Ziegelbauer, Riley, Kreuser, Gronemus and Sykora, cosponsored by Senators Shibilski, Grobschmidt and Burke. Referred to Joint survey committee on Tax Exemptions.

- 1 AN ACT *to create* 77.54 (45) of the statutes; **relating to:** a sales tax and use tax
- 2 exemption for devices used to assist the visually impaired.

Analysis by the Legislative Reference Bureau

This bill creates a sales tax and a use tax exemption for devices that are used to assist the visually impaired.

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.** 77.54 (45) of the statutes is created to read:
- 4 77.54 **(45)** The gross receipts from the sale of and the storage, use or other
- 5 consumption of devices that are used to assist the visually impaired, including video
- 6 magnifiers, scanners for reading printed material and computer modifications. In
- 7 this subsection, "visually impaired" has the meaning given in s. 115.51 (4).

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SECTION	2	Effective date	

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

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4 (END)