1999 ASSEMBLY BILL 914

March 21, 2000 – Introduced by Representatives Balow, Hasenohrl, Sinicki, Musser, Pocan, Plale, Young and Grothman, cosponsored by Senator Lazich. Referred to Joint survey committee on Tax Exemptions.

- 1 AN ACT *to amend* 77.54 (30) (a) 2. of the statutes; **relating to:** the sales tax
- 2 exemption for electricity and natural gas that is sold for residential use.

Analysis by the Legislative Reference Bureau

Under current law, electricity and natural gas that is sold for residential use from November to April is exempt from the sales tax. Under the bill, electricity and natural gas that is sold for residential use is exempt from the sales tax, regardless of when the electricity or natural gas is sold.

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 (30) (a) 2. of the statutes is amended to read:
- 4 77.54 (30) (a) 2. Electricity and natural gas sold during the months of
- 5 November, December, January, February, March and April for residential use.
- 6 Section 2. Initial applicability.

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1 (1) This act first applies to electricity and natural gas that is sold on May 1, 2 2000.

3 (END)