

1999 SENATE BILL 210

July 20, 1999 – Introduced by Senators CHVALA, ERPENBACH, GROBSCHMIDT, GEORGE, ROESSLER, SCHULTZ, PANZER, ZIEN, HUELSMAN and DARLING, cosponsored by Representatives BALOW, BOCK, SHERMAN, J. LEHMAN, TURNER, HASENOHRL, REYNOLDS, BLACK, PLALE, PLOUFF, MUSSER, GUNDRUM, BOYLE, BERCEAU, LASSA, GUNDERSON and JENSEN. Referred to Joint survey committee on Tax Exemptions.

1 **AN ACT to create** 77.54 (44) of the statutes; **relating to:** exempting sales of
2 United States flags and state flags from the sales tax and the use tax.

Analysis by the Legislative Reference Bureau

This bill creates a sales and use tax exemption for the United States flag and the state flag.

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 of the United States flag or the state flag. This subsection does not
6 apply to a representation of the United States flag or the state flag.

7 **SECTION 2. Effective date.**

