

1999 SENATE BILL 406

February 23, 2000 – Introduced by Senators DRZEWIECKI, PLACHE, DARLING, A. LASEE and HUELSMAN, cosponsored by Representatives AINSWORTH, RYBA, GROTHMAN, SPILLNER, MUSSER, KREIBICH, OWENS and SKINDRUD. 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 carbon monoxide detectors, smoke detectors and fire
3 extinguishers.

Analysis by the Legislative Reference Bureau

This bill creates a sales tax and use tax exemption for carbon monoxide detectors, smoke detectors and fire extinguishers, if those items are for use in a person's residence.

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:

4 **SECTION 1.** 77.54 (45) of the statutes is created to read:
5 77.54 (45) The gross receipts from the sale of and the storage, use or other
6 consumption of the following items for use in a person's residence:
7 (a) Carbon monoxide detectors.

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1 (b) Smoke detectors.

2 (c) Fire extinguishers.

3 **SECTION 2. Effective date.**

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

6 (END)