



1999 ASSEMBLY BILL 46

January 19, 1999 - Introduced by Representatives LADWIG, KELSO, GRONEMUS, PLALE, CARPENTER, FREESE, HANDRICK, HUEBSCH, KREIBICH, MEYER, MONTGOMERY, MUSSER, NASS, PETTIS, REYNOLDS, RYBA, SPILLNER, SUDER, SYKORA, WARD and POWERS, cosponsored by Senators MOORE and GEORGE. Referred to Committee on Children and Families.

1 **AN ACT to create** 77.54 (44) of the statutes; **relating to:** creating a sales tax and
2 use tax exemption for clothing and shoes.

Analysis by the Legislative Reference Bureau

This bill creates a sales tax and use tax exemption for clothing and shoes the value of which is less than \$100. The exemption applies between August 1 and September 15 of each year.

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) After July 31 and before September 16, the gross receipts from the
5 sale of and the storage, use or other consumption in this state of clothing and shoes
6 if the sales price of the clothing or shoes is less than \$100.

7 **SECTION 2. Effective date.**

