

## 2001 ASSEMBLY BILL 22

January 16, 2001 – Introduced by Representatives LADWIG, SUDER, BALOW, BOYLE, CARPENTER, FREESE, GRONEMUS, GROTHMAN, HUEBSCH, KREIBICH, F. LASEE, LASSA, PETROWSKI, PETTIS, PLALE, PLOUFF, POWERS, WADE and WASSERMAN, cosponsored by Senators PLACHE, MOORE, DARLING, A. LASEE, M. MEYER and ROSENZWEIG. Referred to Joint survey committee on Tax Exemptions.

- 1 **AN ACT** *to amend* 77.79; and *to create* 77.54 (46) of the statutes; **relating to:**  
2 creating a sales tax and use tax exemption for clothing and shoes.

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### ***Analysis by the Legislative Reference Bureau***

This bill creates a sales tax and use tax exemption for clothing and shoes, for human consumption, the value of which is less than \$100. The exemption applies between August 1 and September 15 of each year. The exemption does not apply, however, to a sales and use tax imposed by a county, a local professional baseball park district, or a professional football stadium district (local governmental unit) unless a county enacts an ordinance or a baseball or football district adopts a resolution that applies the exemption to the taxes imposed by that local governmental unit.

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.

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***The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:***

- 3 **SECTION 1.** 77.54 (46) of the statutes is created to read:

**ASSEMBLY BILL 22****SECTION 1**

1           77.54 **(46)** After July 31 and before September 16, the gross receipts from the  
2 sale of and the storage, use or other consumption in this state of clothing and shoes,  
3 for human consumption, if the sales price of the clothing or shoes is less than \$100.

4           **SECTION 2.** 77.79 of the statutes is amended to read:

5           **77.79 Relation to subch. III.** The provisions of subch. III; including those  
6 related to exemptions, exceptions, exclusions and the retailers' discount; that are  
7 consistent with this subchapter, as they apply to the taxes under that subchapter,  
8 apply to the taxes under this subchapter, except that the exemption under s. 77.54  
9 (46) does not apply to the taxes imposed under this subchapter unless a county enacts  
10 an ordinance, subject to s. 77.70, or a local professional baseball park district adopts  
11 a resolution, subject to s. 77.705, or a local professional football stadium district  
12 adopts a resolution, subject to s. 77.706, which applies that exemption to the taxes  
13 that are imposed under this subchapter.

14           **SECTION 3. Effective date.**

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

17                                           **(END)**