

2001 ASSEMBLY BILL 57

February 1, 2001 – Introduced by Representatives BLACK, URBAN, GRONEMUS, GROTHMAN, MORRIS-TATUM, BOCK, POWERS, HUBER, BOYLE, YOUNG, GUNDERSON, J. LEHMAN, MEYERHOFER, CARPENTER, LASSA, POCAN, BALOW, BERCEAU and WILLIAMS, cosponsored by Senators BAUMGART and M. MEYER. Referred to Joint survey committee on Tax Exemptions.

1 **AN ACT to create** 77.54 (14v) of the statutes; **relating to:** a sales and use tax
2 exemption for nonprescription drugs.

Analysis by the Legislative Reference Bureau

This bill creates a sales tax and use tax exemption for nonprescription drugs.

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 (14v) of the statutes is created to read:

4 77.54 (14v) The gross receipts from the sale of and the storage, use, or other
5 consumption of nonnarcotic drugs which may be sold without a prescription and
6 which are prepackaged for use by consumers and labeled in accordance with the
7 requirements of state and federal law.

8 **SECTION 2. Effective date.**

