2001 ASSEMBLY BILL 97

February 6, 2001 – Introduced by Representatives Carpenter, Sinicki, Ladwig, Boyle, Reynolds, Black, F. Lasee, Wasserman, Young, Lassa, Williams, Coggs, Plouff, Berceau, Riley, Gronemus and Ryba, cosponsored by Senators Burke, Baumgart, Moore and Plache. Referred to Joint survey committee on Tax Exemptions.

- 1 AN ACT *to create* 77.54 (20r) of the statutes; **relating to:** a sales tax exemption
- 2 for necessities.

Analysis by the Legislative Reference Bureau

This bill creates a sales and use tax exemption for detergents, feminine napkins and tampons, soap, toilet paper, toothbrushes, toothpaste, and tooth powder.

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:

- **SECTION 1.** 77.54 (20r) of the statutes is created to read:
- 4 77.54 **(20r)** The gross receipts from the sales of, and the storage, use, or other
- 5 consumption of, detergents, feminine napkins and tampons, soap, toilet paper,
- 6 toothbrushes, toothpaste, and tooth powder.
- 7 Section 2. Effective date.

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

3 (END)