

## 2001 ASSEMBLY BILL 122

February 14, 2001 - Introduced by Representatives WALKER, ZIEGELBAUER, BERCEAU, BOCK, GRONEMUS, GROTHMAN, GUNDERSON, GUNDRUM, KESTELL, LASSA, J. LEHMAN, McCORMICK, NASS, OLSEN, OTT, PETTIS, PLALE, RYBA, SERATTI, SKINDRUD, SYKORA and URBAN, cosponsored by Senators GROBSCHMIDT, BAUMGART, HUELSMAN and SCHULTZ. Referred to Committee on Health. Referred to Joint Survey committee on Tax Exemptions.

1     **AN ACT to create** 77.54 (46) of the statutes; **relating to:** a sales tax and use tax  
2             exemption for devices designed to assist the visually impaired.

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

This bill creates a sales tax and a use tax exemption for devices that are designed to assist the visually impaired.

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.

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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:

4             77.54 **(46)** (a) In this subsection, "visually impaired" has the meaning given in  
5     s. 115.51 (4).

6             (b) The gross receipts from the sale of and the storage, use or other consumption  
7     of devices that are designed to assist the visually impaired, including video  
8     magnifiers, scanners for reading printed material and computer modifications.

