

2001 ASSEMBLY BILL 264

March 30, 2001 – Introduced by Representatives KRAWCZYK, GROTHMAN, WADE, SCHNEIDER, MCCORMICK, RYBA, LOEFFELHOLZ, FREESE, POWERS, PLOUFF, GUNDERSON, LASSA, SHILLING, BOYLE, BALOW, F. LASEE, MUSSER, PETROWSKI, JESKEWITZ, GRONEMUS, PETTIS, YOUNG, D. MEYER, OWENS, SERATTI and BERCEAU, cosponsored by Senators LAZICH, GROBSCHMIDT, DARLING, ROESSLER, SCHULTZ and HANSEN. Referred to Committee on Colleges and Universities. 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 textbooks.

Analysis by the Legislative Reference Bureau

This bill creates a sales tax and use tax exemption for textbooks that are required for a university, college, or technical college course.

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 (46) of the statutes is created to read:

4 77.54 **(46)** The gross receipts from the sale of and the storage, use, or other
5 consumption of textbooks that are required for a university, college, or technical
6 college course.

7 **SECTION 2. Effective date.**

