

2001 ASSEMBLY BILL 391

May 14, 2001 - Introduced by Representatives SYKORA, BOCK, PETTIS, LA FAVE, CARPENTER, LADWIG, OWENS, MUSSER, PLOUFF, WASSERMAN and POWERS. Referred to Joint survey committee on Tax Exemptions.

1 **AN ACT to create** 77.54 (40m) of the statutes; **relating to:** a sales and use tax
2 exemption for incontinent underpads and briefs.

Analysis by the Legislative Reference Bureau

This bill creates a sales and use tax exemption for the sale, use, or other consumption of prescribed reusable or disposable incontinent underpads and briefs.

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 (40m) of the statutes is created to read:

4 77.54 (**40m**) The gross receipts from the sale, use, or other consumption of
5 reusable or disposable incontinent underpads and briefs used by a person who has
6 a prescription for incontinent underpads and briefs written by a person authorized
7 to prescribe incontinent underpads and briefs.

