

## 2001 ASSEMBLY BILL 471

August 15, 2001 – Introduced by Representatives JESKEWITZ, GRONEMUS, KRAWCZYK, AINSWORTH, OWENS and PETTIS, cosponsored by Senator DARLING. 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 oxygen and acetylene used to cut metal.

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### *Analysis by the Legislative Reference Bureau*

This bill creates a sales tax and use tax exemption for oxygen and acetylene used to cut metal in manufacturing.

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.

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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)** The gross receipts from the sale of and the storage, use, or other  
5           consumption of oxygen and acetylene used to cut metal in manufacturing, as defined  
6           under sub. (6m).

7           **SECTION 2. Effective date.**

