



## 2001 SENATE BILL 358

December 27, 2001 - Introduced by Senators ROESSLER, KANAVAS, BAUMGART, HUELSMAN, DARLING, SCHULTZ and BURKE, cosponsored by Representatives LEIBHAM, J. FITZGERALD, GUNDERSON, KRAWCZYK, LASSA, MCCORMICK, MUSSER, OTT, PETROWSKI, PETTIS, SERATTI, SHILLING, STARZYK, TURNER, URBAN and VRAKAS. Referred to Joint Committee on Tax Exemptions.

1     **AN ACT** *to amend* 77.54 (46) of the statutes; **relating to:** a sales tax and use tax  
2           exemption for military services flags, POW/MIA flags, and flag kits.

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### *Analysis by the Legislative Reference Bureau*

Under current law, sales of the U.S. flag and the state flag are exempt from the sales tax and the use tax. Under this bill, sales of the U.S. flag, the state flag, the Prisoner of War/Missing in Action flag, a military services flag, and accessories that are packaged with such flags, are exempt from the sales tax and the use tax.

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, as created by 2001 Wisconsin Act 16, is  
4           amended to read:

5           77.54 (46) The gross receipts from the sale of and the storage, use, or other  
6           consumption of the U.S. flag or, the state flag, the "POW/MIA" flag, or a military

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1 services flag, including accessories for such flags that are packaged with the flags by  
2 a person other than the retailer and before a sale to the final consumer. This  
3 subsection does not apply to a representation of the U.S. flag or, the state flag, the  
4 “POW/MIA” flag, or a military services flag.

5 **SECTION 2. Effective date.**

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

8 (END)