

2007 ASSEMBLY BILL 724

January 24, 2008 – Introduced by Representatives SHERIDAN, ALBERS, BERCEAU, BOYLE, GUNDERSON, HAHN, A. OTT and A. WILLIAMS, cosponsored by Senators LEHMAN and OLSEN. Referred to Committee on Ways and Means.

1 **AN ACT to create** 77.54 (14t) of the statutes; **relating to:** a sales and use tax
2 exemption for continuous positive airway pressure machines.

Analysis by the Legislative Reference Bureau

This bill provides a sales and use tax exemption for continuous positive airway pressure machines that are used for medical purposes by any person who has a prescription for the use of the machine.

Because this bill relates to an exemption from state or local taxes, it may be referred to the Joint Survey Committee on Tax Exemptions for a report to be printed as an appendix to the 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 (14t) of the statutes is created to read:
4 77.54 (14t) The gross receipts from the sale of and the storage, use, or other
5 consumption of a continuous positive airway pressure machine that is used for
6 medical purposes by a person who has a prescription for the use of the machine.

