

**2007 DRAFTING REQUEST**

**Bill**

Received: 12/20/2007

Received By: jkreye

Wanted: As time permits

Identical to LRB:

For: Michael Sheridan (608) 266-7503

By/Representing: tom

This file may be shown to any legislator: NO

Drafter: jkreye

May Contact:

Addl. Drafters:

Subject: Tax, Other - sales

Extra Copies:

Submit via email: YES

Requester's email: Rep.Sheridan@legis.wisconsin.gov

Carbon copy (CC:) to: joseph.kreye@legis.wisconsin.gov

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**Pre Topic:**

No specific pre topic given

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**Topic:**

Sales and use tax exemption for continuous positive airway pressure machines

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**Instructions:**

See Attached

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**Drafting History:**

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
/?				_____			S&L Tax
/1	jkreye 12/20/2007	jdyer 01/02/2008	nmatzke 01/02/2008	_____	lparisi 01/02/2008	cduerst 01/03/2008	

FE Sent For: "/1" @ intro. 1-24-08

<END>

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/?	jkreye	1 1/2 jld	nwn 1/2	nwn 1/2			

FE Sent For:

<END>

## Kreye, Joseph

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**From:** Kelly, Tom  
**Sent:** Thursday, December 20, 2007 1:04 PM  
**To:** Kreye, Joseph  
**Subject:** Rep. Sheridan drafting request

Hi Joe.

My boss would like to introduce a bill to create a sales and use tax exemption for Continuous Positive Airway Pressure (CPAP) machines. He would like it to mirror the exemption for oxygen and oxygen-related equipment under §77.54(14s).

He heard from a constituent who has sleep apnea that is treated with a CPAP machine when he sleeps. The constituent is upset that he has to pay sales tax on the rental of his CPAP machine.

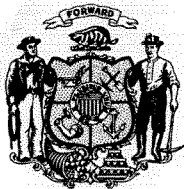
If you could draft a bill for introduction, it would be greatly appreciated.

I should point out that because of the love between the Assembly and Senate, we do not expect this bill to pass. We could introduce it as a credit in the hopes of seeing action on it, but even then, any hopes would be unrealistic. So, I think we will aim at getting a discussion going and hope to get an exemption included the 2009-2011 budget (like the exemption you drafted for us for non-profit cemeteries last year which got into the 2007-09 budget).

Thanks for your help.

Tom Kelly  
Office of Rep. Sheridan  
State Capitol, 9-North  
608-266-7503

PS – See you at the CLP for the concert.



State of Wisconsin  
2007 - 2008 LEGISLATURE

LRB-3701/1

JK:.....

1/4  
insert  
editing

JLD

2007 BILL

in 12-22-07

Gen ✓

1

AN ACT ...; relating to: a sales and use tax exemption for continuous positive

2

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) <sup>X</sup> of the statutes is created to read:

4

77.54 (14t) <sup>✓</sup> The gross receipts from the sale of and the storage, use, or other

5

consumption <sup>✓</sup> 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. ✓



**Duerst, Christina**

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**From:** Kelly, Tom  
**Sent:** Wednesday, January 02, 2008 4:34 PM  
**To:** LRB.Legal  
**Subject:** Draft Review: LRB 07-3701/1 Topic: Sales and use tax exemption for continuous positive airway pressure machines

Please Jacket LRB 07-3701/1 for the ASSEMBLY.