

2007 SENATE BILL 227

July 9, 2007 – Introduced by Senators BRESKE, ROESSLER, PLALE, DARLING, LASSA and SCHULTZ, cosponsored by Representatives HINES, ALBERS, PRIDEMORE, MUSSER, BALLWEG, SEIDEL and MURSAU. Referred to Joint Survey Committee on Tax Exemptions.

1 **AN ACT to create** 77.54 (50) of the statutes; **relating to:** a sales and use tax
2 exemption for smoking cessation products.

Analysis by the Legislative Reference Bureau

This bill creates a sales and use tax exemption for nicotine replacement therapies used by an individual to help that individual stop smoking.

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 (50) of the statutes is created to read:

4 77.54 **(50)** The gross receipts from the sale of and the storage, use, or other
5 consumption of nicotine replacement therapies that are used by an individual to help
6 that individual stop smoking.

7 **SECTION 2. Effective date.**

