# 2007 DRAFTING REQUEST

# Bill

Receive	d: <b>06/01/2007</b>				Received By: jki	reye		
Wanted: As time permits					Identical to LRB:			
For: <b>David Hansen</b> (608) 266-5670				By/Representing: john				
This file	e may be shown	to any legislate	or: NO		Drafter: jkreye			
May Co	ntact:				Addl. Drafters:			
Subject: <b>Tax, Other - sales</b> Submit via email: <b>YES</b>				Extra Copies:				
Request	er's email:	Sen.Hanse	n@legis.wisc	consin.gov				
Carbon	copy (CC:) to:							
Pre To	pic:							
No spec	eific pre topic gi	ven						
Topic: Sales an Instruct See Atta		ption for vitam	ins					
Draftin	g History:							
<u>Vers.</u> /?	<u>Drafted</u>	Reviewed	Typed	Proofed	<u>Submitted</u>	Jacketed	Required S&L Tax	
/1	jkreye 06/01/2007	bkraft 06/05/2007	jfrantze 06/05/200	7	sbasford 06/05/2007	cduerst 07/25/2007		
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This file may be shown to any legislator: <b>NO</b>				
May Contact:				
Subject: Tax, Other - sales	Extra Copies:			
Submit via email: <b>YES</b>				
Requester's email: Sen.Hansen@legis.wisconsin.go	v			
Carbon copy (CC:) to:				
Pre Topic:				
No specific pre topic given				
Topic:				
Sales and use tax exemption for vitamins				
Instructions:				
See Attached				
Drafting History:	`			
Vers. Drafted Reviewed Typed Proofed // jkreye	Submitted Jacketed Required			

FE Sent For:

<END>

### Kreye, Joseph

From:

Wagnitz, John

Sent:

Friday, June 01, 2007 1:46 PM

To: Cc: LRB Legal Kreye, Joseph

Subject:

Message for Joe Kreye

Joe,

Could you please draft legislation to exempt vitamins from sales tax.

Thanks,

John Wagnitz Office of State Senator Dave Hansen 18 South, State Capitol phone: (608) 266-5670

#### What food is taxable and what is exempt?

The sales of food and beverages for consumption on the seller's premises are subject to Wisconsin sales tax.

Sales of food and beverages for consumption off the seller's premises are exempt from Wisconsin sales or use tax, except for the following:

- Fermented malt beverages (e.g., beer) and intoxicating liquors
- Soda water beverages, soft drinks, fruit drinks, and ades that are not pure fruit juices
- Meals and sandwiches
- Heated food and heated beverages
- Soda fountain items such as sundaes, milk shakes, malts, ice cream cones, and sodas
- Candy, chewing gum, lozenges, popcorn, and confections
- Medicines, tonics, vitamins, and medicinal preparations in any form



## State of Misconsin 2007 - 2008 LEGISLATURE

LRB-2824/1

JK:..... bj.k

## 2007 BILL

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

Analysis by the Legislative Reference Bureau

This bill creates a sales and use tax exemption for the sale of vitamins.

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:

SECTION 1. 77.54 (14t) of the statutes is created to read:

77.54 (14t) The gross receipts from the sale of and the storage, use, or other consumption of vitamins.

#### SECTION 2. Effective date.

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

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(END)

## **Duerst, Christina**

From:

Sent:

Wagnitz, John Wednesday, July 25, 2007 10:14 AM

To: Subject: LRB.Legal

Draft Review: LRB 07-2824/1 Topic: Sales and use tax exemption for vitamins

Please Jacket LRB 07-2824/1 for the SENATE.