



## WISCONSIN LEGISLATIVE COUNCIL AMENDMENT MEMO

**2007 Assembly Bill 161**

**Assembly Substitute  
Amendment 1**

*Memo published:* May 30, 2007

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*Current law* provides a sales and use tax exemption for laundry services performed by the consumer of the services through the use of coin-operated, self-service machines.

*2007 Assembly Bill 161* creates a nonrefundable income tax credit in the amount equal to the amount of sales and use taxes paid by a consumer for laundry services under ss. 77.52 and 77.53, Stats.

### *Assembly Substitute Amendment 1*

Assembly Substitute Amendment 1 extends the sales and use tax exemption for laundry services performed by the consumer of the services to services performed through the use of **any** self-service machine. The substitute amendment deletes the requirement that a self-service machine must be coin-operated. Assembly Substitute Amendment 1 specifies that the bill takes effect on the 1st day of the 2nd month beginning after publication.

### *Legislative History*

Assembly Substitute Amendment 1 was offered by Representative Van Roy on March 29, 2007. The Assembly Committee on Small Business recommended adoption of Assembly Substitute Amendment 1 by a vote of Ayes, 8; Noes, 0; and recommended passage of 2007 Assembly Bill 161, as amended, by a vote of Ayes, 8; Noes, 0; on May 22, 2007.

SG:jb;ty