



2009 ASSEMBLY BILL 254

May 1, 2009 – Introduced by Representatives JORGENSEN, BLACK, RICHARDS, BENEDICT, ZEPNICK, MASON, TURNER, BERCEAU, HUEBSCH, VUKMIR, GUNDERSON, SPANBAUER, DAVIS, NASS and BIES, cosponsored by Senators PLALE, S. FITZGERALD, DARLING, COGGS, HOPPER, A. LASEE, OLSEN, SCHULTZ and TAYLOR. Referred to Joint Survey Committee on Tax Exemptions.

1 **AN ACT** *to create* 77.54 (14v) of the statutes; **relating to:** a sales tax and use tax
2 exemption for nonprescription drugs.

Analysis by the Legislative Reference Bureau

This bill creates a sales tax and use tax exemption for nonprescription drugs. 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 (14v) of the statutes is created to read:
4 77.54 (**14v**) The sales price from the sale of and the storage, use, or other
5 consumption of drugs that may be sold without a prescription and that are for human
6 consumption only, prepackaged for use by consumers, and labeled in accordance with
7 the requirements of state and federal law.

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SECTION 2

1 **SECTION 2. Effective date.**

2 (1) NONPRESCRIPTION DRUGS. This act takes effect on July 1, 2011.

3 **(END)**