

**DRAFTER'S NOTE  
FROM THE  
LEGISLATIVE REFERENCE BUREAU**

LRB-2104/1dn  
JK:jld:ph

March 2, 2010

Representative Sinicki:

Please note that under current law, s. 77.54 (50), the sale of a digital good is exempt from sales and use taxes if such good sold in tangible form would be exempt from sales and use taxes. Therefore, under the bill, the sale of a textbook in digital form would also be exempt from sales and use taxes.

Also please note that, because of changes made by 2009 Wisconsin Act 2, I have changed the term "gross receipts" to "sales price." Please contact me if you have any questions.

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