



WISCONSIN LEGISLATIVE COUNCIL AMENDMENT MEMO

2013 Senate Bill 656

**Senate Substitute
Amendment 1**

Memo published: March 17, 2014

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Generally, under current law, sales of “prepared food” are subject to the state sales and use tax. Senate Bill 656 would create a new exemption from the definition of “prepared food” for two or more food ingredients mixed or combined by a retailer for sale as a single item, if one of the food ingredients is raw dough, the single item is sold in an unheated state, and if the consumer is required to cook the single item before consuming, as recommended by the retailer. Accordingly, sales of the items described above, having been removed from the definition of “prepared food,” would not be subject to sales and use tax.

Senate Substitute Amendment 1 would exempt from the definition of “prepared food” any food not ready-to-eat at the time of sale because it is not fully cooked or baked and ordinarily requires additional cooking or baking by the consumer prior to consumption.

Bill History

Senate Substitute Amendment 1 was introduced by Senator Lazich. On March 12, 2014, the Senate Committee on Workforce Development, Forestry, Mining, and Revenue recommended adoption of Senate Substitute Amendment 1 and recommended passage of Senate Bill 656, as amended, on consecutive votes of Ayes, 4; Noes, 1.

SG:jal