

2017 DRAFTING REQUEST

Bill

For: **Melissa Sargent (608) 266-0960**

Drafter: **jkreye**

By: **britt**

Secondary Drafters: **kpleviak**

Date: **12/5/2017**

May Contact:

Same as LRB:

Submit via email: **YES**
 Requester's email: **Rep.Sargent@legis.wisconsin.gov**
 Carbon copy (CC) to: **joseph.kreye@legis.wisconsin.gov**

Pre Topic:

No specific pre topic given

Topic:

Sales tax exemption for diapers and undergarments for incontinence

Instructions:

See attached

per JK →

Drafting History:

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
/P1	jkreye 12/5/2017	anienaja 12/5/2017	dwalker 12/5/2017		State S&L Tax Exempt
/1			dwalker 12/18/2017	dwalker 12/18/2017	State S&L Tax Exempt

FE Sent For:

<END>

→ At Intro.

Kreye, Joseph

From: Cudaback, Britt
Sent: Monday, December 04, 2017 2:24 PM
To: Kreye, Joseph
Subject: Diaper sales and use tax exemption
Attachments: SSUTA As Amended Through 10-11-17.pdf

Joe,

Hope this email finds you well and that you had a great weekend. Earlier this year, we'd talked about including diapers and undergarments for incontinence in Representative Sargent's bill to create a sales and use tax exemption for feminine hygiene products. At the time, there was some concern about the impact this would have on Wisconsin's participation in the Streamlined Sales and Use Tax Agreement based on excluding diapers from the definition of "clothing." Since then, the SSUTA has been amended to allow member states to exclude diapers from the definition of "clothing," thereby allowing states to create an exemption for diapers without exempting clothes entirely.

Representative Sargent would like to have a bill drafted to create a sales and use tax exemption for diapers and garments for incontinence. I've attached a copy of the SSUTA as amended (in relevant part on page 102) in case that's helpful. Please let me know if you have any questions.

Best,

Britt Cudaback

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Britt Cudaback
Legislative Aide
Representative Melissa Sargent
48th Assembly District
(608) 237-9317



State of Wisconsin
2017 - 2018 LEGISLATURE

LRB-4985/P1

JK:... *amr*

PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION

SA ✓
XREF

Today
12-5

Gen.

1 AN ACT ...; **relating to:** a sales and use tax exemption for diapers and
2 undergarments for incontinence.

Analysis by the Legislative Reference Bureau

This bill creates a sales and use tax exemption for diapers and undergarments for incontinence.

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 (67) of the statutes is created to read:

4 X77.54 (67) The sales ^{price from the sale} of and the storage, use, or other consumption of diapers
5 and undergarments for incontinence.

6 SECTION 2. **Effective date.**

Kreye, Joseph

From: Cudaback, Britt
Sent: Monday, December 18, 2017 1:47 PM
To: Kreye, Joseph
Subject: FW: Draft review: LRB -4985/P1
Attachments: 17-4985/P1.pdf

Joe,

Can we get this bill drafted for introduction, please? Thank you!

Best,

Britt Cudaback

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Britt Cudaback
Legislative Aide
Representative Melissa Sargent
48th Assembly District
(608) 237-9317

From: LRB.Legal
Sent: Tuesday, December 05, 2017 12:30 PM
To: Rep.Sargent <Rep.Sargent@legis.wisconsin.gov>
Subject: Draft review: LRB -4985/P1

Following is the PDF version of draft LRB -4985/P1.



State of Wisconsin
2017 - 2018 LEGISLATURE

LRB-4985/PA /1
JK:amn

PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION

NO
changes

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