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

Drafting History:

Vers. **Drafted Submitted**

/P1

ikreye 12/5/2017 Reviewed

anienaja

12/5/2017

dwalker 12/5/2017 Jacketed

Required

State S&L

Tax Exempt

/1

dwalker 12/18/2017 dwalker 12/18/2017 State S&L

Tax Exempt

FE Sent For:

<END>

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

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



State of Misconsin 2017 - 2018 LEGISLATURE

LRB-4985/P1

JK:... Lwn

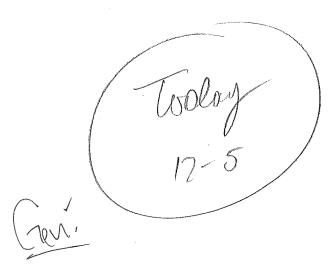
PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION



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AN ACT ...; relating to: a sales and use tax exemption for diapers and 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:

SECTION 1. 77.54 (67) of the statutes is created to read:

4 ×77.54 (67) The sales of and the storage, use, or other consumption of diapers

5 and undergarments for incontinence.

Section 2. Effective date.

SECTION 2

1 (1) This act takes effect on the first day of the 3rd month beginning after publication.

3

(END)

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

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.



2

State of Misconsin 2017 - 2018 LEGISLATURE

LRB-4985/P/ JK:amn

PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION

Mo

AN ACT to create 77.54 (67) of the statutes; relating to: a sales and use tax

exemption for diapers and undergarments for incontinence.

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- 6 Section 2. Effective date.

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3

(END)