

1977 Assembly Bill 112

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CHAPTER 368, Laws of 1977

AN ACT to amend 77.54 (6) (b) of the statutes, relating to sales and use tax exemptions for meat wrapping paper and containers.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

SECTION 1. 77.54 (6) (b) of the statutes is amended to read:

77.54 (6) (b) Containers, labels, sacks, cans, boxes, drums, bags or other packaging and shipping materials for use in packing, packaging or shipping tangible personal property, ~~provided if~~ such items are used by the purchaser to transfer merchandise to his customers and meat casing, wrapping paper, tape, containers, labels, sacks, cans, boxes, drums, bags or other packaging and shipping materials for use in packing, packaging or shipping meat or meat products regardless of whether such items are used to transfer merchandise to customers.
