

1983 Assembly Bill 717

Date of enactment: **May 10, 1984**
Date of publication: **May 18, 1984**

1983 Wisconsin Act 498

AN ACT *to amend* 77.54 (15) of the statutes, *relating to* a sales tax exemption for newspapers and periodicals distributed without charge to recipients.

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

SECTION 1. 77.54 (15) of the statutes, as affected by 1983 Wisconsin Act 27, is amended to read:

- 2061 -

83 WisACT 498

77.54 (15) The gross receipts from the sale of and the storage, use or other consumption of all newspapers, of periodicals ~~sold by subscription and~~ regularly issued at average intervals not exceeding 3 months and either sold by subscription, sold to publishers for distribution without charge or regularly distributed by or on behalf of publishers without charge to the recipient and of shoppers guides which distribute no less than 48 issues in a 12-month period. In this subsection, "shoppers guide" means a community publication delivered, or attempted to be delivered, to most of the households in its coverage area without a required subscription fee, which advertises a broad range of products and services offered by several types of businesses and individuals.

SECTION 2. **Effective date.** This act takes effect on September 1, 1983.
