

1989 Assembly Bill 282

Date of enactment: **April 16, 1990**
Date of publication*: **April 30, 1990**

1989 WISCONSIN ACT 238

AN ACT to create 77.54 (22) (f) of the statutes, **relating to:** a sales and use tax exemption for equipment required by handicapped persons to allow them to operate, enter or leave vehicles.

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

SECTION 1. 77.54 (22) (f) of the statutes is created to read:

77.54 (22) (f) Adaptive equipment that makes it possible for handicapped persons to enter, operate or leave

a vehicle, as defined in s. 27.01 (7) (a) 2., if that equipment is purchased by the individual who will use it, a person acting directly on behalf of that individual or a non-profit organization.

SECTION 2. Effective date. This act takes effect on the first day of the 2nd month beginning after publication.
