

1993 Assembly Bill 1179

Date of enactment: April 15, 1994
Date of publication*: April 29, 1994

1993 WISCONSIN ACT 332

AN ACT to amend 77.54 (20) (c) 4 of the statutes, relating to: creating a sales tax and use tax exemption for food sold by a community-based residential facility.

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

SECTION 1. 77.54 (20) (c) 4. of the statutes is amended to read:

77.54 (20) (c) 4. Taxable sales do not include meals, food, food products or beverages sold by hospitals, sanatoriums, nursing homes, retirement homes, community-based residential facilities as defined in s. 50.01 (1g) or day care centers registered under ch. 48 and served at a hospital, sanatorium, nursing home, retirement home,

community-based residential facility or day care center. In this subdivision "retirement home" means a nonprofit residential facility where 3 or more unrelated adults or their spouses have their principal residence and where support services, including meals from a common kitchen, are available to residents. Taxable sales do not include meals, food, food products or beverages sold to the elderly or handicapped by persons providing "mobile meals on wheels".

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