

State of Wisconsin



1997 Senate Bill 347

Date of enactment: **April 17, 1998**

Date of publication*: **May 1, 1998**

1997 WISCONSIN ACT 136

AN ACT *to amend* 139.03 (2n); and *to create* 139.01 (2m) of the statutes; **relating to:** the rate for the tax on cider.

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

SECTION 1. 139.01 (2m) of the statutes is created to read:

139.01 (2m) "Cider" means any alcoholic beverage that is obtained from the alcoholic fermentation of the juice of apples and that contains not less than 0.5% alcohol by volume and not more than 7.0 % alcohol by volume. "Cider" includes, but is not limited to, flavored, sparkling and carbonated cider.

SECTION 2. 139.03 (2n) of the statutes is amended to read:

139.03 (2n) The rate of that tax is 6.605 cents per liter on wine other than cider containing 14% or less of alcohol by volume, 1.71 cents per liter on cider and 11.89 cents per liter on wine containing more than 14% of alcohol by volume but not in excess of 21% of alcohol by volume.

SECTION 3. Effective date.

(1) This act takes effect on the first day of the 2nd month beginning after publication.

* Section 991.11, WISCONSIN STATUTES 1995-96: Effective date of acts. "Every act and every portion of an act enacted by the legislature over the governor's partial veto which does not expressly prescribe the time when it takes effect shall take effect on the day after its date of publication as designated" by the secretary of state [the date of publication may not be more than 10 working days after the date of enactment].