



1999 ASSEMBLY BILL 261

March 30, 1999 - Introduced by Representatives BLACK, PLALE, POWERS, BOCK, POCAN, HASENOHRL, MUSSER, LA FAVE, TURNER, WILLIAMS, GRONEMUS, BOYLE, J. LEHMAN, CARPENTER, HUBER, RILEY and BERCEAU, cosponsored by Senators BAUMGART, PLACHE and ROESSLER. Referred to Joint survey committee on Tax Exemptions.

1 **AN ACT to create** 77.54 (14v) of the statutes; **relating to:** a sales and use tax
2 exemption for nonprescription drugs.

Analysis by the Legislative Reference Bureau

This bill creates a sales tax and use tax exemption for nonprescription drugs.

This bill will be referred to the joint survey committee on tax exemptions for a detailed analysis, which will be printed as an appendix to this bill.

For further information see the *state and local* fiscal estimate, which will be printed as an appendix to this bill.

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

3 **SECTION 1.** 77.54 (14v) of the statutes is created to read:

4 77.54 (14v) The gross receipts from the sale of and the storage, use or other
5 consumption of nonnarcotic drugs which may be sold without a prescription and
6 which are prepackaged for use by consumers and labeled in accordance with the
7 requirements of state and federal law.

8 **SECTION 2. Effective date.**

