



1999 ASSEMBLY BILL 625

December 30, 1999 - Introduced by Representatives BALOW, PLALE, WAUKAU, MUSSER, BLACK, RILEY, HASENOHRL, POCAN, LASSA, CARPENTER and GRONEMUS, cosponsored by Senators GEORGE and A. LASEE. Referred to Joint survey committee on Tax Exemptions.

1 **AN ACT to create** 77.54 (44) of the statutes; **relating to:** creating a sales and use
2 tax exemption for clothing and shoes.

Analysis by the Legislative Reference Bureau

This bill creates a sales and use tax exemption for clothing and shoes that cost \$100 or less, per item, at retail.

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 (44) of the statutes is created to read:

4 77.54 (44) The gross receipts from the sale of and the storage, use or other
5 consumption of clothing or shoes that cost \$100 or less, per item, at retail.

6 **SECTION 2. Effective date.**

