



State of Wisconsin
2019 - 2020 LEGISLATURE

LRB-4095/1
EKL:wlj

2019 BILL

1 **AN ACT to amend** 77.54 (20n) (b) of the statutes; **relating to:** changing
2 “handicapped” to “disabled” in meals-on-wheels sales tax exemption
3 (suggested as remedial legislation by the Department of Revenue).

Analysis by the Legislative Reference Bureau

Current law provides a sales tax exemption for the sale of prepared food that is sold to the elderly or handicapped by persons providing mobile meals on wheels. This bill replaces the term “handicapped” with “disabled.”

For further information, see the NOTES provided by the Law Revision Committee of the Joint Legislative Council.

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

LAW REVISION COMMITTEE PREFATORY NOTE: This bill is a remedial legislation proposal, requested by the Department of Revenue and introduced by the Law Revision Committee under s. 13.83 (1) (c) 4. and 5., stats. After careful consideration of the various provisions of the bill, the Law Revision Committee has determined that this bill makes minor substantive changes in the statutes, and that these changes are desirable as a matter of public policy.

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

BILL**SECTION 1**

1 77.54 **(20n)** (b) The sales price from the sale of and the storage, use, or other
2 consumption of food and food ingredients, except soft drinks, sold by hospitals,
3 sanatoriums, nursing homes, retirement homes, and community-based residential
4 facilities, as defined in s. 50.01 (1g), and any facility certified or licensed under ch.
5 48, including prepared food that is sold to the elderly or ~~handicapped~~ disabled by
6 persons providing mobile meals on wheels. In this paragraph, “retirement home”
7 means a nonprofit residential facility where 3 or more unrelated adults or their
8 spouses have their principal residence and where support services, including meals
9 from a common kitchen, are available to residents.

NOTE: This SECTION replaces the term “handicapped” with “disabled” in a sales tax exemption for food sold to the elderly or disabled.

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(END)