



State of Wisconsin
2021 - 2022 LEGISLATURE

LRB-0386/1
EKL:amn

2021 BILL

1 **AN ACT to amend** 139.323 (3) and 139.803 (3) of the statutes; **relating to:**
2 removing the tribal lands designation deadline for cigarette, tobacco products,
3 and vapor products tax refunds.

Analysis by the Legislative Reference Bureau

This bill is explained in the NOTES provided by the Joint Legislative Council in the bill.

For further information see the state 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:

JOINT LEGISLATIVE COUNCIL PREFATORY NOTE: This bill was prepared for the Joint Legislative Council's Special Committee on State-Tribal Relations.

Under current law, the Wisconsin cigarette tax, which is an excise tax charged on cigarettes, does not apply to cigarettes sold on tribal land by a tribe or its authorized retailer to Native Americans who reside on their tribal land. All other cigarettes sold by a tribe or its authorized retailers are required to be sold with the Wisconsin tax stamp properly affixed to each package. Tribes in Wisconsin may purchase untaxed cigarettes for sales to Native Americans who reside on their tribal land, or they may enter into an agreement with the Department of Revenue (DOR) to receive cigarette tax refunds. For the second option, a tribe may enter into an agreement with DOR to receive a refund of 70 percent of the Wisconsin cigarette taxes paid on cigarettes purchased by the tribe or

