



**PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION**

1     **AN ACT to amend** 59.53 (11) (c), 59.53 (20) and 77.54 (20n) (b) of the statutes;  
2             **relating to:** changing outdated and derogatory terminology (suggested as  
3             remedial legislation by the Department of Revenue).

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***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.”

The bill also changes the term “handicapped” to “disabled” when referring to persons who receive certain county services.

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

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***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.** 59.53 (11) (c) of the statutes is amended to read:

1           59.53 (11) (c) Appropriate money to defray the expenses incurred by private  
2 organizations that provide homemaking services to elderly and ~~handicapped~~  
3 disabled persons within the county if the services will enable the persons to remain  
4 self-sufficient and to live independently or with relatives.

NOTE: This SECTION replaces the term “handicapped” with “disabled” in a statute that allows a county board to appropriate money for purposes of homemaking services for elderly and disabled persons within the county.

5           **SECTION 2.** 59.53 (20) of the statutes is amended to read:

6           59.53 (20) **WORK CENTERS.** The board may establish and operate a work center  
7 licensed under s. 104.07 to provide employment for severely ~~handicapped~~ disabled  
8 individuals, except that in a county with a population of 750,000 or more, the county  
9 executive shall be in charge of the operation of the work center.

NOTE: This SECTION replaces the term “handicapped” with “disabled” in a statute that allows a county board to establish and operate a work center to provide employment for severely disabled individuals.

10          **SECTION 3.** 77.54 (20n) (b) of the statutes is amended to read:

11          77.54 (20n) (b) The sales price from the sale of and the storage, use, or other  
12 consumption of food and food ingredients, except soft drinks, sold by hospitals,  
13 sanatoriums, nursing homes, retirement homes, and community-based residential  
14 facilities, as defined in s. 50.01 (1g), and any facility certified or licensed under ch.  
15 48, including prepared food that is sold to the elderly or ~~handicapped~~ disabled by  
16 persons providing mobile meals on wheels. In this paragraph, “retirement home”  
17 means a nonprofit residential facility where 3 or more unrelated adults or their  
18 spouses have their principal residence and where support services, including meals  
19 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.