

1977 Assembly Bill 220

Date published: April 24, 1978

CHAPTER 250, Laws of 1977

AN ACT to amend 77.54 (20) (c) 4 of the statutes, relating to a sales and use tax exemption for food sold in retirement homes.

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

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

77.54 (20) (c) 4. Taxable sales shall not include meals, food, food products or beverages sold by hospitals, sanatoriums, nursing homes, retirement homes, day care centers registered under ch. 48, nor to such items when furnished by a public or private institution of higher education in accordance with any contract or agreement made or executed on or before October 1, 1969. In this subdivision "retirement home" means a nonprofit residential facility where 3 or more unrelated adults or their spouses have their principal residence and where support services, including meals from a common kitchen, are available to residents. Neither shall taxable sales include meals, food, food products or

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beverages sold to the elderly or handicapped by persons providing “mobile meals on wheels”.
