



## 2011 ASSEMBLY BILL 238

August 30, 2011 – Introduced by Representatives KLEEFISCH, JACQUE, KAUFERT, PETROWSKI and MURSAU, cosponsored by Senators WANGGAARD and SCHULTZ. Referred to Committee on Energy and Utilities. Referred to Joint Survey Committee on Tax Exemptions.

1     **AN ACT** *to amend* 77.54 (30) (a) 2. of the statutes; **relating to:** the sales and use  
2             tax exemption for electricity and natural gas.

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### *Analysis by the Legislative Reference Bureau*

Under current law, electricity and natural gas sold during the months of November, December, January, February, March, and April for residential use is exempt from the sales and use tax. Under this bill, electricity and natural gas sold for residential use is exempt from the sales and use tax, regardless of when it is sold.

Because this bill relates to an exemption from state or local taxes, it may be referred to the Joint Survey Committee on Tax Exemptions for a report to be printed as an appendix to the bill.

For further information see the *state and local* fiscal estimate, which will be printed as an appendix to this bill.

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

3             **SECTION 1.** 77.54 (30) (a) 2. of the statutes is amended to read:  
4             77.54 (30) (a) 2. Electricity and natural gas sold ~~during the months of~~  
5             November, December, January, February, March and April for residential use.  
6             **SECTION 2. Effective date.**

