



State of Wisconsin  
2023 - 2024 LEGISLATURE

LRB-3361/1  
KP:amn&cdc

## 2023 ASSEMBLY BILL 399

September 6, 2023 - Introduced by Representatives STEFFEN, C. ANDERSON, ARMSTRONG, BEHNKE, BINSFELD, BODDEN, CALLAHAN, CLANCY, DONOVAN, EDMING, HURD, GREEN, GUSTAFSON, MAGNAFICI, MAXEY, MURPHY, O'CONNOR, SINICKI, SUBECK, WICHGERS and JOERS, cosponsored by Senators JAMES and BALLWEG. Referred to Committee on Ways and Means.

\*\*\*AUTHORS SUBJECT TO CHANGE\*\*\*

1     **AN ACT** *to amend* 77.52 (13) and 77.53 (10); and *to create* 77.51 (1j), 77.51 (3h)  
2             and 77.54 (70) of the statutes; **relating to:** a sales and use tax exemption for  
3             various items used in the care of babies.

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### *Analysis by the Legislative Reference Bureau*

This bill creates a sales and use tax exemption for the following: 1) baby cribs, baby playpens, and baby play yards; 2) baby safety gates; 3) baby monitors; 4) child safety cabinet locks and latches; 5) electrical outlet safety covers; 6) baby strollers; 7) bicycle child carrier seats and trailers; 8) child safety restraint systems designed for transporting young children in a motor vehicle; 9) baby exercisers, jumpers, bouncer seats, and swings; 10) breast pumps, baby bottles and nipples, baby bottle sterilizers, pacifiers, and teethers; 11) children's diapers, reusable diaper covers, and baby wipes; and 12) baby changing tables and changing pads.

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:***

**ASSEMBLY BILL 399****SECTION 1**

1           **SECTION 1.** 77.51 (1j) of the statutes is created to read:

2           77.51 (1j) “Children’s diapers” means diapers marketed to be worn by children.

3           **SECTION 2.** 77.51 (3h) of the statutes is created to read:

4           77.51 (3h) “Diaper” means an absorbent garment worn by humans who are  
5 incapable of or have difficulty controlling their bladder or bowel movements.

6           **SECTION 3.** 77.52 (13) of the statutes is amended to read:

7           77.52 (13) For the purpose of the proper administration of this section and to  
8 prevent evasion of the sales tax it shall be presumed that all receipts are subject to  
9 the tax until the contrary is established. The burden of proving that a sale of tangible  
10 personal property, or items, property, or goods under sub. (1) (b), (c), or (d), or services  
11 is not a taxable sale at retail is upon the person who makes the sale unless that  
12 person takes from the purchaser an electronic or a paper certificate, in a manner  
13 prescribed by the department, to the effect that the property, item, good, or service  
14 is purchased for resale or is otherwise exempt, except that no certificate is required  
15 for the sale of tangible personal property, or items, property, or goods under sub. (1)  
16 (b), (c), or (d), or services that are exempt under s. 77.54 (5) (a) 3., (7), (7m), (8), (10),  
17 (11), (14), (15), (17), (20n), (21), (22b), (31), (32), (35), (36), (37), (42), (44), (45), (46),  
18 (51), (52), (66), and (67), and (70).

19           **SECTION 4.** 77.53 (10) of the statutes is amended to read:

20           77.53 (10) For the purpose of the proper administration of this section and to  
21 prevent evasion of the use tax and the duty to collect the use tax, it is presumed that  
22 tangible personal property, or items, property, or goods under s. 77.52 (1) (b), (c), or  
23 (d), or taxable services sold by any person for delivery in this state is sold for storage,  
24 use, or other consumption in this state until the contrary is established. The burden  
25 of proving the contrary is upon the person who makes the sale unless that person

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1 takes from the purchaser an electronic or paper certificate, in a manner prescribed  
2 by the department, to the effect that the property, or items, property, or goods under  
3 s. 77.52 (1) (b), (c), or (d), or taxable service is purchased for resale, or otherwise  
4 exempt from the tax, except that no certificate is required for the sale of tangible  
5 personal property, or items, property, or goods under s. 77.52 (1) (b), (c), or (d), or  
6 services that are exempt under s. 77.54 (7), (7m), (8), (10), (11), (14), (15), (17), (20n),  
7 (21), (22b), (31), (32), (35), (36), (37), (42), (44), (45), (46), (51), (52), ~~and (67), and (70).~~

8 **SECTION 5.** 77.54 (70) of the statutes is created to read:

9 77.54 (70) The sales price from the sale of and the storage, use, or other  
10 consumption of any of the following:

11 (a) Baby cribs, baby playpens, and baby play yards.

12 (b) Baby safety gates.

13 (c) Baby monitors.

14 (d) Child safety cabinet locks and latches.

15 (e) Electrical outlet covers.

16 (f) Baby strollers.

17 (g) Bicycle child carrier seats and trailers designed for carrying young children,  
18 including any adapters and accessories for the seats or trailers.

19 (h) Child safety restraint systems designed for transporting young children in  
20 a motor vehicle.

21 (i) Baby exercisers, jumpers, bouncer seats, and swings.

22 (j) Breast pumps and any related components, baby bottles and nipples, baby  
23 bottle sterilizers, pacifiers, and teethers.

24 (k) Children's diapers, reusable diaper covers, and baby wipes.

25 (L) Baby changing tables and changing pads.

