



## 2009 ASSEMBLY BILL 901

March 26, 2010 - Introduced by Representatives SINICKI, HIXSON, GARTHWAITE, SMITH, BERCEAU, YOUNG, ZIGMUNT, STASKUNAS, MASON and A. WILLIAMS, cosponsored by Senator LEHMAN, by request of James Zanitalo. Referred to Committee on Education.

1     **AN ACT to create** 77.54 (58) of the statutes; **relating to:** a sales and use tax  
2             exemption for textbooks.

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### *Analysis by the Legislative Reference Bureau*

This bill creates a sales and use tax exemption for textbooks that are required for a course offered by a high school, university, college, technical college, or other postsecondary school, located in this state, and used by a student enrolled in the course.

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 (58) of the statutes is created to read:  
4             77.54 (58) The sales price from the sale of and the storage, use, or other  
5             consumption of textbooks that are required for a course offered by a high school,

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**SECTION 1**

1 university, college, technical college, or school approved under s. 38.50 (7), located in  
2 this state, and that are used by a student enrolled in the course.

3 **SECTION 2. Effective date.**

4 (1) This act takes effect on July 1, 2011.

5 (END)