
1983 Assembly Bill 769

Date of enactment: April 20, 1984
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1983 Wisconsin Act 287

AN ACT to create 77.54 (32) of the statutes, relating to a sales tax exemption for copying public records.

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

SECTION 1. 77.54 (32) of the statutes is created to read:

77.54 (32) The gross receipts from charges, including charges for a search, imposed by an authority, as defined in s. 19.32 (1), for copying a public record under s. 16.61 (12) or 19.35 (1).

SECTION 2. **Nonstatutory provisions; sales tax exemption for copies of records.** Any person, including an authority, as defined in section 19.32 (1) of the statutes, who, on the effective date of this SECTION, has a liability for sales taxes on charges for copying records under section 19.35 (1) of the statutes is absolved of that liability, but no refunds may be

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made of sales taxes paid before the effective date of this SECTION in respect to those charges.
