



WISCONSIN LEGISLATIVE COUNCIL ACT MEMO

2009 Wisconsin Act 204
[2009 Senate Bill 452]

**Sales Tax Exemption for Food Sold
by Facilities Certified or Licensed
Under Chapter 48, Stats.**

Prior to 2009 Wisconsin Act 204, food sold by hospitals, sanatoriums, nursing homes, retirement homes, community-based residential facilities, and day care centers was exempt from the sales and use tax under Wisconsin law.

2009 Wisconsin Act 204 deletes the existing reference to day care centers registered under ch. 48, Stats., and replaces it with a general reference that expands the sales and use tax exemption to cover food sold by any facility certified or licensed under ch. 48, Stats. Examples of these facilities include child care centers, residential care centers, shelter care facilities, and group homes.

Effective date: This Act takes effect on May 6, 2010.

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SG:ksm

This memo provides a brief description of the Act. For more detailed information, consult the text of the law and related legislative documents at the Legislature's Web site at: <http://www.legis.state.wi.us/>.