



## 1997 ASSEMBLY BILL 654

December 11, 1997 - Introduced by Representatives HUTCHISON, HUEBSCH, MEYER, AINSWORTH, GRONEMUS, PORTER, PLOUFF, RYBA, SERATTI and HASENOHRL, cosponsored by Senators JAUCH, PANZER, RUDE, BRESKE, SHIBILSKI, ROESSLER and MOEN. Referred to Committee on Ways and Means.

1     **AN ACT to amend** 139.03 (2n); and **to create** 139.01 (2m) of the statutes;  
2           **relating to:** the rate for the tax on cider.

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*Analysis by the Legislative Reference Bureau*

Under current law, cider that has a sufficiently high alcohol content is taxed as a wine. This bill reduces the rate for that tax from 6.605 cents per liter to 1.65 cents per liter.

For further information see the *state* 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.** 139.01 (2m) of the statutes is created to read:

4           139.01 (2m) "Cider" means any alcoholic beverage that is obtained from the  
5           alcoholic fermentation of the juice of apples and that contains not less than 0.5%  
6           alcohol by volume and not more than 7.0 % alcohol by volume. "Cider" includes, but  
7           is not limited to, flavored, sparkling and carbonated cider.

8           **SECTION 2.** 139.03 (2n) of the statutes is amended to read:

