State of Wisconsin
2001 - 2002 LEGISLATURE

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# ASSEMBLY SUBSTITUTE AMENDMENT 1,

# TO 2001 ASSEMBLY BILL 264

February 5, 2002 – Offered by COMMITTEE ON COLLEGES AND UNIVERSITIES.

AN ACT *to create* 77.54 (46) of the statutes; **relating to:** a sales and use tax exemption for textbooks.

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

**SECTION 1.** 77.54 (46) of the statutes is created to read:

77.54 **(46)** The gross receipts from the sale of and the storage, use, or other consumption of textbooks that are required for a course offered by a university, college, technical college, or school approved under s. 45.54, located in this state, and that are used by a student enrolled in the course.

**SECTION 2. Effective date.**

(1) This act takes effect on first day of the 2nd month beginning after publication.

**(END)**