

## 2005 ASSEMBLY BILL 585

July 27, 2005 – Introduced by Representatives PARISI, ZEPNICK, HINES, BLACK, MOLEPSKE and TURNER, cosponsored by Senators WIRCH and RISSER. Referred to Committee on Energy and Utilities. Referred to Joint Survey Committee on Tax Exemptions.

1     **AN ACT to create** 77.54 (48) of the statutes; **relating to:** a sales and use tax  
2             exemption for energy efficient equipment.

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### *Analysis by the Legislative Reference Bureau*

This bill creates a sales and use tax exemption for equipment that is energy efficient, as qualified under the Energy Star program, including air conditioners, dehumidifiers, furnaces, boilers, refrigerators, freezers, and clothes washers, but not including consumer electronics.

This bill will be referred to the Joint Survey Committee on Tax Exemptions for a detailed analysis, which will be printed as an appendix to this 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 (48) of the statutes is created to read:  
4             77.54 **(48)** The gross receipts from the sale of and the storage, use, or other  
5             consumption of equipment that satisfies the energy efficiency guidelines established  
6             by the federal environmental protection agency and the federal department of

**ASSEMBLY BILL 585****SECTION 1**

1 energy under the Energy Star program, including air conditioners, dehumidifiers,  
2 furnaces, boilers, refrigerators, freezers, and clothes washers, but not including  
3 televisions, audio equipment, and other consumer electronics. The amount of the  
4 taxes imposed under this subchapter that may be claimed as an exemption under  
5 this subsection may not exceed \$1,000 on the purchase of any one item.

6 **SECTION 2. Effective date.**

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

9 (END)