



## 2025 SENATE BILL 114

March 7, 2025 - Introduced by Senators JACQUE, TOMCZYK, DASSLER-ALFHEIM, HABUSH SINYKIN, KEYESKI, LARSON, SPREITZER and WALL, cosponsored by Representatives BRILL, KRUG, BROWN, J. JACOBSON, MIRESE, MURSAU, PALMERI, PRADO, RIVERA-WAGNER, SNYDER, STROUD, SUBECK, TUSLER, WICHGERS, BEHNKE and UDELL. Referred to Committee on Agriculture and Revenue.

1     **AN ACT to amend** 77.52 (13) and 77.53 (10); **to create** 77.51 (3h), 77.51 (3pq),  
2             77.51 (4f) and 77.54 (75) of the statutes; **relating to:** sales and use tax  
3             exemption for diapers and feminine hygiene products.

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### *Analysis by the Legislative Reference Bureau*

This bill creates a sales and use tax exemption for the sale of diapers and feminine hygiene products.

Because this bill relates to an exemption from state or local taxes, it may be referred to the Joint Survey Committee on Tax Exemptions for a report to be printed as an appendix to the 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:***

4             **SECTION 1.** 77.51 (3h) of the statutes is created to read:  
5             77.51 (3h) “Diaper” means an absorbent garment worn by humans who are  
6             incapable of or have difficulty controlling their bladder or bowel movements.

**SENATE BILL 114****SECTION 2**

1           **SECTION 2.** 77.51 (3pq) of the statutes is created to read:

2           77.51 **(3pq)** “Feminine hygiene products” means tampons, panty liners,  
3 menstrual cups, sanitary napkins, and other similar tangible personal property  
4 designed for feminine hygiene in connection with the human menstrual cycle.  
5 “Feminine hygiene products” do not include grooming and hygiene products.

6           **SECTION 3.** 77.51 (4f) of the statutes is created to read:

7           77.51 **(4f)** “Grooming and hygiene products” means soaps and cleaning  
8 solutions, shampoo, toothpaste, mouthwash, antiperspirants, and suntan lotions  
9 and screens.

10          **SECTION 4.** 77.52 (13) of the statutes is amended to read:

11          77.52 **(13)** For the purpose of the proper administration of this section and to  
12 prevent evasion of the sales tax it shall be presumed that all receipts are subject to  
13 the tax until the contrary is established. The burden of proving that a sale of  
14 tangible personal property, or items, property, or goods under sub. (1) (b), (c), or (d),  
15 or services is not a taxable sale at retail is upon the person who makes the sale  
16 unless that person takes from the purchaser an electronic or a paper certificate, in  
17 a manner prescribed by the department, to the effect that the property, item, good,  
18 or service is purchased for resale or is otherwise exempt, except that no certificate is  
19 required for the sale of tangible personal property, or items, property, or goods  
20 under sub. (1) (b), (c), or (d), or services that are exempt under s. 77.54 (5) (a) 3., (7),  
21 (7m), (8), (10), (11), (14), (15), (17), (20n), (21), (22b), (31), (32), (35), (36), (37), (42),  
22 (44), (45), (46), (51), (52), (64), (66), (67), (71), ~~and (72)~~, and (75).

23          **SECTION 5.** 77.53 (10) of the statutes is amended to read:

24          77.53 **(10)** For the purpose of the proper administration of this section and to

**SENATE BILL 114****SECTION 5**

1 prevent evasion of the use tax and the duty to collect the use tax, it is presumed  
2 that tangible personal property, or items, property, or goods under s. 77.52 (1) (b),  
3 (c), or (d), or taxable services sold by any person for delivery in this state is sold for  
4 storage, use, or other consumption in this state until the contrary is established.  
5 The burden of proving the contrary is upon the person who makes the sale unless  
6 that person takes from the purchaser an electronic or paper certificate, in a manner  
7 prescribed by the department, to the effect that the property, or items, property, or  
8 goods under s. 77.52 (1) (b), (c), or (d), or taxable service is purchased for resale, or  
9 otherwise exempt from the tax, except that no certificate is required for the sale of  
10 tangible personal property, or items, property, or goods under s. 77.52 (1) (b), (c), or  
11 (d), or services that are exempt under s. 77.54 (7), (7m), (8), (10), (11), (14), (15), (17),  
12 (20n), (21), (22b), (31), (32), (35), (36), (37), (42), (44), (45), (46), (51), (52), (64), (66),  
13 (67), (71), ~~and (72)~~, and (75).

14 **SECTION 6.** 77.54 (75) of the statutes is created to read:

15 77.54 (75) The sales price from the sale of and the storage, use, or other  
16 consumption of diapers and feminine hygiene products.

17 **SECTION 7. Effective date.**

18 (1) This act takes effect on the first day of the 3rd month beginning after  
19 publication.

20 (END)