



State of Wisconsin  
2021 - 2022 LEGISLATURE

LRB-0386/P1  
EKL:amn

**PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION**

1     **AN ACT** *to amend* 139.323 (3) and 139.803 (3) of the statutes; **relating to:**  
2             removing the tribal lands designation deadline for cigarette, tobacco products,  
3             and vapor products tax refunds.

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***Analysis by the Legislative Reference Bureau***

Under current law, Indian tribes may receive a partial refund of the Wisconsin excise taxes paid on cigarettes, tobacco products, and vapor products purchased by the tribe and its authorized retailers for sale on its tribal land if certain conditions are met. One condition is that the land on which the sales occur must have been designated a reservation or trust land either before January 2, 1983, or a later date as determined by agreement between the tribe and the Department of Revenue.

This bill modifies the condition so that the land on which the sales occur must be designated a reservation or trust land, without reference to any date limitation.

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:***

4             **SECTION 1.** 139.323 (3) of the statutes is amended to read:

139.323 (3) The land on which the sale occurred ~~was~~ is designated a reservation or trust land ~~on or before January 1, 1983, or on a later date as determined by an agreement between the department and the tribal council.~~

**SECTION 2.** 139.803 (3) of the statutes is amended to read:

139.803 (3) The land on which the sale occurred ~~was~~ is designated a reservation or trust land ~~on or before January 1, 1983, or on a later date as determined by an agreement between the department and the tribal council.~~

**(END)**