



## 2001 ASSEMBLY BILL 922

March 14, 2002 – Introduced by Representative BLACK. Referred to Committee on Ways and Means.

1     **AN ACT to create** 77.52 (2) (a) 13. of the statutes; **relating to:** imposing the sales  
2             tax on the lease of luxury boxes, sky boxes, and club seats at sports facilities.

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*Analysis by the Legislative Reference Bureau*

Under this bill, the lease of luxury boxes, sky boxes, and club seats at a sports facility is subject to a sales tax at the rate of 5% of the gross receipts from the lease of such boxes and seats.

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.** 77.52 (2) (a) 13. of the statutes is created to read:

4             77.52 (2) (a) 13. The lease of luxury boxes, sky boxes, and club seats at a sports  
5             facility, if the sale of admissions to sporting events at the facility is subject to the tax  
6             imposed under this section.

7             **SECTION 2. Effective date.**

