

2005 DRAFTING REQUEST

Bill

Received: **04/05/2005**

Received By: **jkreye**

Wanted: **As time permits**

Identical to LRB:

For: **Steve Wieckert (608) 266-3070**

By/Representing: **steve k**

This file may be shown to any legislator: **NO**

Drafter: **jkreye**

May Contact:

Addl. Drafters:

Subject: **Tax, Other - sales**

Extra Copies:

Submit via email: **YES**

Requester's email: **Rep.Wieckert@legis.state.wi.us**

Carbon copy (CC:) to: **joseph.kreye@legis.state.wi.us**

Pre Topic:

No specific pre topic given

Topic:

Sales tax imposed on gun clubs

Instructions:

See Attached

Drafting History:

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
/P1	jkreye 04/06/2005	jdyer 04/13/2005	pgreensl 04/13/2005	_____	lemery 04/13/2005		S&L Tax
	jkreye 06/15/2005	wjackson 06/15/2005		_____			
/1			jfrantze 06/15/2005	_____	mbarman 06/15/2005	mbarman 06/15/2005	S&L Tax
/2	jkreye 06/27/2005	wjackson 06/27/2005	rschluet 06/27/2005	_____	lnorthro 06/27/2005	lnorthro 06/27/2005	S&L Tax

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	Inorthro 06/27/2005	wjackson 07/06/2005		_____			
	jkreye 07/06/2005			_____			
/3			rschluet 07/06/2005	_____	lemery 07/06/2005	lemery 07/06/2005	State
/4	mshovers 07/26/2005	chanaman 08/02/2005	rschluet 08/02/2005	_____	Inorthro 08/02/2005	Inorthro 08/02/2005	State

FE Sent For: 06/15/2005, 07/05/2005.

<END>

14/4"
AA intro.

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/2	jkreye 06/27/2005	wjackson 06/27/2005	rschluet 06/27/2005	_____	lnorthro 06/27/2005	lnorthro 06/27/2005	S&L Tax

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875

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/3			rschluet 07/06/2005	_____	lemery 07/06/2005	lemery 07/06/2005	State

14 MES 7/26/05

FE Sent For: 06/15/2005, 07/05/2005.

(1/1") (1/2")

<END>

old versions

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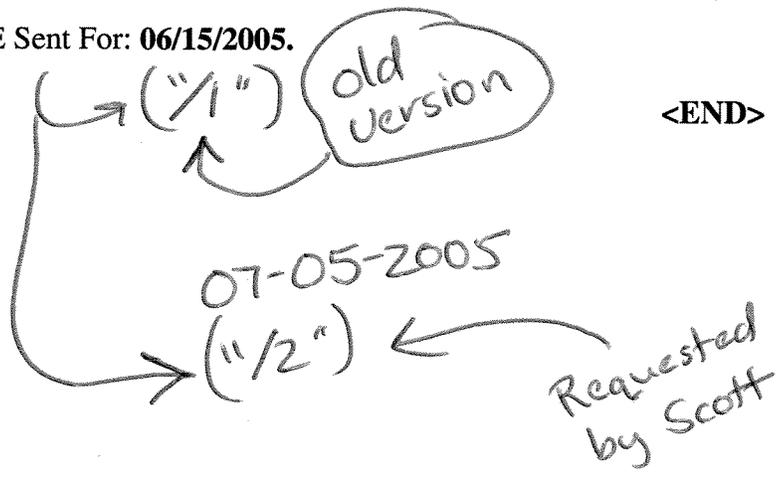
13 7/6 WLJ

Handwritten signature and initials "PB" and "765" are present at the bottom of the page, overlapping the drafting history table.

Vers. Drafted Reviewed Typed Proofed Submitted Jacketed Required

Inorthro
06/27/2005

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Jacket
Came
back

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/1		1/2wjg/27	jfrantze 06/15/2005	_____	mbarman 06/15/2005	mbarman 06/15/2005	S&L Tax

FE Sent For: 06/15/2005.

→ ("1") ← see attached

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1 wj 6/15

[Handwritten signatures]
6/15 <END>

*Please jacket
slur!*
joe

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/P1	jkreye	P1 4/13 jld	4/13 ps	4/13 self			

FE Sent For:

<END>

4-5-05

Have checked — nonprofit gun clubs

▷ sales tax on membership & admissions to
public events
— including safety courses
hunter safety courses

of train ~~over~~ 200 individuals in hunter safety
courses

▷ not including hunting preserves.

follow-up with Steve Krieger in Rep. W's office

77.54(48)

The gross receipts from the sale of gun club membership or
admission to any activity offered by a gun club, including
hunter education and firearm instruction, that is open to the public and
if the gun club is a nonprofit
organization and if the gun club trains at least 200
individuals each year in hunter education or firearm instruction.

For purposes of this subsection, a gun club does not include a
wild animal farm or a bird hunting preserve licensed under s. 16.9.



Tax 11.65(1)(b)

(b) The sales tax applies to the gross receipts of organizations which have as an objective the supplying of amusement, athletic, entertainment or recreational facilities to their members such as country clubs, golf clubs, athletic clubs, swimming clubs, yachting clubs, tennis clubs and flying clubs. Taxable sales include the sale, furnishing or use of recreational facilities on a periodic basis and other recreational rights, including but not limited to membership rights, vacation services and club memberships sold in connection with the sale of time-share properties described in s. 707.02 (32), Stats. The proceeds received from initiation fees, special assessments, dues, and stock sales of clubs supplying amusement, athletic, entertainment or recreational facilities to members are charges for the privilege of obtaining access to the clubs and are taxable receipts of the clubs.



Tax 11.65(1)(c)

(c) Admissions to customer participation events such as swimming, skiing, bowling, skating, bingo, golfing, curling, dancing, card playing, hayrides, hunting, fishing, and horseback or pony riding are taxable.



Tax 11.65(1)(d)

(d) The charge for the privilege of fishing in fish ponds is taxable, even if the charge is based in whole or in part on the pounds or size of fish caught. The charge for the privilege of hunting in shooting preserves, pheasant farms and fenced area bird and animal farms is also taxable, even if the charge is based in whole or in part on the number of game birds or animals taken.



Jld

PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION

in 4-6-05

D-N

SOON

Gen

1
2

AN ACT ...; relating to: a sales tax exemption for gun-club memberships and admissions to gun-club activities.

Analysis by the Legislative Reference Bureau

This bill creates a sales tax exemption for the sale of a gun-club membership or admission to any activity that is open to the public and offered by a gun club, if the gun club is a nonprofit organization and if the gun club provides hunter education or firearm instruction to at least 200 individuals in the calendar year.

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.

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

3
4
5
6

SECTION 1. 77.54 (48) of the statutes is created to read:

77.54 (48) The gross receipts from the sale of a gun-club membership or admission to any activity that is open to the public and offered by a gun club, including hunter education and firearm instruction, if the gun club is a nonprofit

1 organization and if the gun club provides hunter education or firearm instruction to
2 at least 200[✓] individuals in the calendar year. For purposes of this subsection, "gun[✓]
3 club" does not include a wild animal farm or bird hunting preserve licensed under
4 ch. 169.[✓]

5 **SECTION 2. Effective date.**

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

8 (END)

d-note
↓

DRAFTER'S NOTE
FROM THE
LEGISLATIVE REFERENCE BUREAU

LRB-2669/P1dn

JK:.....

JLW

Representative Wieckert:

✓ Please review this draft carefully to ensure that it is consistent with your intent. Do you want the bill to apply retroactively?

Joseph T. Kreye
Senior Legislative Attorney
Phone: (608) 266-2263
E-mail: joseph.kreye@legis.state.wi.us

**DRAFTER'S NOTE
FROM THE
LEGISLATIVE REFERENCE BUREAU**

LRB-2669/P1dn
JK:jld:pg

April 13, 2005

Representative Wieckert:

Please review this draft carefully to ensure that it is consistent with your intent. Do you want the bill to apply retroactively?

Joseph T. Kreye
Senior Legislative Attorney
Phone: (608) 266-2263
E-mail: joseph.kreye@legis.state.wi.us



State of Wisconsin
2005 - 2006 LEGISLATURE

LRB-2669/P1

JK:jldpg

WLJ

M. Mark

~~PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION~~

in 6-15-05

today - AM if possible

Regen

1 AN ACT *to create* 77.54 (48) of the statutes; **relating to:** a sales tax exemption
2 for gun-club memberships and admissions to gun-club activities.

Analysis by the Legislative Reference Bureau

This bill creates a sales tax exemption for the sale of a gun-club membership or admission to any activity that is open to the public and offered by a gun club, if the gun club is a nonprofit organization and if the gun club provides hunter education or firearm instruction to at least 200 individuals in the calendar year.

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2 at least 200 individuals in the calendar year. For purposes of this subsection, “gun
3 club” does not include a wild animal farm or bird hunting preserve licensed under
4 ch. 169.

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	jkreye 06/15/2005	lrb_editor	_____	_____	_____	_____	

FE Sent For:

Rush

<END>

STATE OF WISCONSIN

To Mike

Date 6-15 Time 9:49

WHILE YOU WERE OUT

M Scott

of Wieckert

Phone 266-3070

Telephoned	<input checked="" type="checkbox"/>	Please Call	
Called to See You	<input checked="" type="checkbox"/>	Rush	
Returned Your Call	<input type="checkbox"/>	Will Call Again	

Message LRB 2669/1
(when it gets to /1
needs expedited
fiscal estimate)

 Party Receiving Call

ASAP

Kreye, Joseph

From: Becher, Scott
Sent: Monday, June 27, 2005 10:03 AM
To: Kreye, Joseph
Subject: FW: States taxes with The Outagamie Conservation

Joe-
Please make these changes..
Scott

From: wiocc [mailto:clubhouse@wiocc.com]
Sent: Thursday, June 23, 2005 10:56 PM
To: Becher, Scott
Subject: States taxes with The Outagamie Conservation Club

I talk to Bruce Leurman and we would like it to have all 5 DNR safety classes
ATV,BOATING,BOW,SNOWMOBILE,HUNTER ED and have to do 300 or more students a year . Thanks and let
me know Mike Kohl

STATE OF WISCONSIN - LEGISLATIVE REFERENCE BUREAU

LRB

Research (608-266-0341)

Library (608-266-7040)

Legal (608-266-3561)

LRB

Q-2705

Scott ——— Weerts office

Thompson

Q-3070

See email



MEMORANDUM

July 5, 2005

TO: Joseph Kreye
Legislative Reference Bureau

FROM: Paul Ziegler
Department of Revenue

SUBJECT: Technical Memorandum on LRB 2669/1 Exempting Gun Club Memberships and Admissions to Gun Club Activities from Sales Tax

FE & Tech. Memo
are for old "1"
version - draft is
now a "13"
→ copy to
Rep. Wieckert
07-07-2005

The Department has the following technical concerns with LRB 2669/1:

1. "Gun club" is not defined. An Internet search indicates there are trapshooting clubs, skeet shooting clubs, sporting clay clubs, and rifle and pistol clubs. In addition, there are a variety of sportsmen's clubs and hunting clubs dedicated to, for example, deer or pheasant hunting as well as hunting-and-fishing clubs and conservation clubs.
2. It is unclear what it means to "offer" an activity and so it is unclear which admissions would be exempt under the bill. A gun club could sponsor an event outside of the gun club, with the admissions being sold by another party, and it would be unclear whether the gun club is "offering" the activity.
3. Similarly, it is unclear what would constitute an "activity." For example, if a gun club sells admissions to an event where the price of admission includes a drink, meal or other taxable item, it is unclear whether the drink, meal or other taxable item would be exempt under the bill.
4. To provide clarity, rather than creating a new subsection, the exemption could be incorporated into sec. 77.52 (2) (a) 2. and be limited to sales by gun clubs, as defined, that meet the specific requirements listed in the bill.

If you have any questions regarding this technical memorandum, please contact Blair P. Kruger at 266-1310 or bkruger@dor.state.wi.us.

Fiscal Estimate Narratives
DOR 7/7/2005

LRB Number 05-2669/1	Introduction Number	Estimate Type Original
Subject Sales tax imposed on gun clubs		

Assumptions Used in Arriving at Fiscal Estimate

Under current law, sales of admissions to amusement, athletic, entertainment or recreational events and places are subject to sales tax. In addition, dues or fees charged for access to amusement, athletic, entertainment or recreational places or facilities are subject to sales tax.

The bill exempts from sales tax gun-club memberships or admission to any activity that is open to the public and offered by a gun club, including hunter education and firearm instruction, if the gun club is a nonprofit organization and if the gun club provides hunter education or firearm instruction to at least 200 individuals in the calendar year. For purposes of the bill, "gun club" does not include a wild animal farm or bird hunting preserve licensed under ch. 169.

Gun clubs include trapshooting clubs, skeet shooting clubs, sporting clay clubs, and rifle and pistol clubs. There are at least 80 gun clubs in Wisconsin, ranging in size from 10 to 3,000 members. Gun club memberships range in cost from \$20 - 40 per year; assuming the average membership costs \$30 per year, state sales tax on each membership would be \$1.50. Thus, for example, a 1,000-member gun club with a \$30 membership fee would result in a \$1,500 decrease in state sales taxes under the bill and a \$116 decrease in county and stadium sales taxes.

Data are not available regarding the number of members nor membership fees of nonprofit gun clubs that provide hunter education and firearm instruction to at least 200 individuals per calendar year. However, the decrease in sales taxes due to the exemption under the bill is likely to be minimal.

Administrative costs of the bill would be absorbed by the Department.

Long-Range Fiscal Implications



PKR TWJ

2005 BILL

in 6-27-05
D-N ✓

Today

certains safety classes approved
by the Department of Natural Resources

Regen

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5 admission to any activity that is open to the public and offered by a gun club,
6 including hunter education and firearm instruction, if the gun club is a nonprofit

including safety classes

300

INSERT 1-3

BILL

SECTION 1

1 organization and if the gun club provides ~~hunter education or firearm instruction~~ to
 2 at least ~~200~~³⁰⁰ individuals in the calendar year. For purposes of this subsection, "gun
 3 club" does not include a wild animal farm or bird hunting preserve licensed under
 4 ch. 169.

safety classes

SECTION 2. Effective date.

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

(END)

insert 1-3

(Not) (a) in this subsection!

11 ✓ 10

11 ✓ 20 safety classes mean all classes approved by the department of natural resources related to hunting including hunting with a bow and related to firearms, all terrain vehicles, boats, and snowmobiles.

2669/2du
JK

Representative Wickett :

① Please review this draft carefully to ensure that it is consistent with your intent. This draft is ^{is} based on the e-mail you received from Mike Kohl ①

JK



**DRAFTER'S NOTE
FROM THE
LEGISLATIVE REFERENCE BUREAU**

LRB-2669/2dn
JK:wlj:rs

June 27, 2005

Representative Wieckert:

Please review this draft carefully to ensure that it is consistent with your intent. This draft is based on the e-mail you received from Mike Kohl.

Joseph T. Kreye
Senior Legislative Attorney
Phone: (608) 266-2263
E-mail: joseph.kreye@legis.state.wi.us

Barman, Mike

From: Barman, Mike
Sent: Tuesday, June 28, 2005 2:49 PM
To: Rep. Wieckert
Cc: Becher, Scott
Subject: LRB 05-2669/2 (attached - requested by Scott)



05-2669/2

Mike Barman - Senior Program Asst. (PH. 608-266-3561)
(E-Mail: mike.barman@legis.state.wi.us) (FAX: 608-264-6948)

State of Wisconsin - Legislative Reference Bureau
(Legal Section - Front Office)
1 East Main, Suite 200 Madison, WI 53703

MEMORANDUM

July 12, 2005

TO: Joseph Kreye
Legislative Reference Bureau

FROM: Paul Ziegler
Department of Revenue

SUBJECT: Technical Memorandum on LRB 2669/2 Exempting Gun Club Memberships and Admissions to Gun Club Activities from Sales Tax



The Department has the following technical concerns with LRB 2669/2:

1. "Gun club" is not defined. An Internet search indicates there are trapshooting clubs, skeet shooting clubs, sporting clay clubs, and rifle and pistol clubs. In addition, there are a variety of sportsmen's clubs and hunting clubs dedicated to, for example, deer or pheasant hunting as well as rod and gun clubs, hunting-and-fishing clubs and conservation clubs.
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Fiscal Estimate - 2005 Session

Original Updated Corrected Supplemental

LRB Number 05-2669/2	Introduction Number
Subject Sales tax imposed on gun clubs	
Fiscal Effect	
State:	
<input type="checkbox"/> No State Fiscal Effect <input type="checkbox"/> Indeterminate <input type="checkbox"/> Increase Existing Appropriations <input type="checkbox"/> Increase Existing Revenues <input checked="" type="checkbox"/> Increase Costs - May be possible to absorb within agency's budget <input type="checkbox"/> Decrease Existing Appropriations <input checked="" type="checkbox"/> Decrease Existing Revenues <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Create New Appropriations <input type="checkbox"/> Decrease Costs	
Local:	
<input type="checkbox"/> No Local Government Costs <input type="checkbox"/> Indeterminate 1. <input type="checkbox"/> Increase Costs 3. <input type="checkbox"/> Increase Revenue <input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory <input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory 2. <input type="checkbox"/> Decrease Costs 4. <input checked="" type="checkbox"/> Decrease Revenue <input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory <input type="checkbox"/> Permissive <input checked="" type="checkbox"/> Mandatory	
5. Types of Local Government Units Affected <input type="checkbox"/> Towns <input type="checkbox"/> Village <input type="checkbox"/> Cities <input checked="" type="checkbox"/> Counties <input checked="" type="checkbox"/> Others <u>Stadium districts</u> <input type="checkbox"/> School Districts <input type="checkbox"/> WTCS Districts	
Fund Sources Affected	Affected Ch. 20 Appropriations
<input checked="" type="checkbox"/> GPR <input type="checkbox"/> FED <input checked="" type="checkbox"/> PRO <input type="checkbox"/> PRS <input type="checkbox"/> SEG <input type="checkbox"/> SEGS	
Agency/Prepared By DOR/ Blair Kruger (608) 266-1310	Authorized Signature Paul Ziegler (608) 266-5773
Date 7/14/2005	

FE & Tech. Memo are for old "1/2" version
 ↳ draft is now a "1/3"
 ↳ copy to Rep. Wieckert 07-14-2005

Fiscal Estimate Narratives

DOR 7/14/2005

LRB Number	05-2669/2	Introduction Number	Estimate Type	Original
Subject				
Sales tax imposed on gun clubs				

Assumptions Used in Arriving at Fiscal Estimate

Under current law, sales of admissions to amusement, athletic, entertainment or recreational events and places are subject to sales tax. In addition, dues or fees charged for access to amusement, athletic, entertainment or recreational places or facilities are subject to sales tax.

The bill exempts from sales tax gun-club memberships or admission to any activity that is open to the public and offered by a gun club, if the gun club is a nonprofit organization and if the gun club provides certain safety classes to at least 300 individuals per calendar year. "Gun club" does not include a wild animal farm or bird hunting preserve licensed under ch. 169.

Gun clubs include trapshooting clubs, skeet shooting clubs, sporting clay clubs, and rifle and pistol clubs. There are at least 80 gun clubs in Wisconsin, ranging in size from 10 to 3,000 members. Gun club memberships range in cost from \$20 - 40 per year; assuming the average membership costs \$30 per year, state sales tax on each membership would be \$1.50. Thus, for example, a 1,000-member gun club with a \$30 membership fee would result in a \$1,500 decrease in state sales taxes under the bill and a \$116 decrease in county and stadium sales taxes.

According to the Department of Natural Resources (DNR), 8,316 volunteer instructors trained over 54,500 students in hunter education, boat, snowmobile, and ATV safety in 2,000 courses in 2004. According to the DNR, some gun clubs in south central and southeast Wisconsin and some clubs in the Fox Valley may meet the 300-student threshold for exemption.

However, data are not available regarding the number of gun clubs that would be exempt under the bill, the number of their members, nor their membership fees. In addition, the total amount of taxable admissions to activities sponsored by gun clubs that would be exempt under the bill is not known. Thus, data are not available to estimate the decrease in sales taxes due to the exemption under the bill.

Administrative costs of the bill would be absorbed by the Department.

Long-Range Fiscal Implications

STATE OF WISCONSIN - LEGISLATIVE REFERENCE BUREAU

LRB

Research (608-266-0341)

Library (608-266-7040)

Legal (608-266-3561)

LRB

7605

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Scott — Wheelert

2669/2

redraft into tax credit

266-3070





D-N in 76-05

Today

2005 ASSEMBLY BILL

7607(6g) GUN-CLUB MEMBERSHIPS AND ADMISSIONS TAX CREDIT

Definitions

non-refundable individual income tax credit for the

re-gen

paid

1 AN ACT to create 77.54 (48) of the statutes; relating to: a sales tax exemption
2 for gun-club memberships and admissions to gun-club activities.

Analysis by the Legislative Reference Bureau

This bill creates a sales tax exemption for the sale of a gun-club membership or admission to any activity that is open to the public and offered by a gun club, if the gun club is a nonprofit organization and if the gun club provides certain safety classes approved by the Department of Natural Resources to at least 300 individuals in the calendar year.

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.

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

3 SECTION 1. 7607(6g) 77.54 (48) of the statutes is created to read:

4 77.54 (48) In this subsection:

5 1. "Gun club" does not include a wild animal farm or bird hunting preserve
6 licensed under ch. 169.

1. Claimant means an individual who files a claim under this subsection

ASSEMBLY BILL

SECTION 1

① ³
2 "Safety classes" means all classes approved by the department of natural
3 resources related to hunting, including hunting with a bow, and related to firearms,
4 all terrain vehicles, boats, and snowmobiles.

5 (b) The gross receipts from the sale of a gun-club membership or admission to
6 any activity that is open to the public and offered by a gun club, including safety
7 classes, if the gun club is a nonprofit organization and if the gun club provides safety
8 classes to at least 300 individuals in the calendar year.

SECTION 2. Effective date.

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

11 (END)

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2005-2006 DRAFTING INSERT
FROM THE
LEGISLATIVE REFERENCE BUREAU

LRB-2669/2ins
JK:jld&wlj:rs

Insert 2 -10

1 (b) *Filing claims.* Subject to the limitations provided in this subsection, a
2 claimant may claim as a credit against the tax imposed under s. 71.02, up to the
3 amount of those taxes, an amount equal to the amount of the taxes imposed under
4 s. 77.52 that the claimant paid in the taxable year on the purchase of a gun-club
5 membership or admission to any activity that is open to the public and offered by a
6 gun club, including safety classes, if the gun club is a nonprofit organization and if
7 the gun club provides safety classes to at least 300 individuals in the calendar year.

8 (c) *Limitations.* No credit may be allowed under this subsection unless it is
9 claimed within the time period under s. 71.75 (2).

10 (d) *Administration.* Subsection (9e) (d), to the extent that it applies to the credit
11 under that subsection, applies to the credit under this subsection.

12 **SECTION 1.** 71.10 (4) (cg) of the statutes is created to read:

13 71.10 (4) (cg) The gun-club memberships and admissions tax credit under

14 ^{s.} 71.07 (6g).

15 **SECTION 2. Initial applicability.**

16 (1) This act first applies to taxable years beginning on January 1, 2006.

**DRAFTER'S NOTE
FROM THE
LEGISLATIVE REFERENCE BUREAU**

LRB-2669/2dn

JK:jtd&wlj:rs

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wlj

Representative Wieckert:

Please review this draft carefully to ensure that it is consistent with your intent.

Joseph T. Kreye
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**DRAFTER'S NOTE
FROM THE
LEGISLATIVE REFERENCE BUREAU**

LRB-2669/3dn
JK:wlj:rs

July 6, 2005

Representative Wieckert:

Please review this draft carefully to ensure that it is consistent with your intent.

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State of Wisconsin
2005 - 2006 LEGISLATURE

LRB-2669/3

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2005 ASSEMBLY BILL

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1 AN ACT to create 71.07 (6g) and 71.10 (4) (cg) of the statutes; relating to: a
2 nonrefundable individual income tax credit for the sales tax paid on the
3 purchase of gun-club memberships and admissions to gun-club activities.

Analysis by the Legislative Reference Bureau

This bill creates a nonrefundable individual income tax credit for the sales tax paid on the purchase of a gun-club membership or admission to any activity that is open to the public and offered by a gun club, if the gun club is a nonprofit organization and if the gun club provides certain safety classes approved by the Department of Natural Resources to at least 300 individuals in the calendar year.

For further information see the *state* fiscal estimate, which will be printed as an appendix to this bill.

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

4 SECTION 1. 71.07 (6g) of the statutes is created to read:
5 71.07 (6g) GUN-CLUB MEMBERSHIPS AND ADMISSION TAX CREDIT. (a) *Definitions.*
6 In this subsection:
7 1. "Claimant" means an individual who files a claim under this subsection.

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