

2005 DRAFTING REQUEST

Assembly Substitute Amendment (ASA-AB718)

Received: **12/08/2005**

Received By: **jkreye**

Wanted: **Soon**

Identical to LRB:

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

By/Representing: **scott**

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 exemption for admissions sold by a gun club

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>
/?							
/1	jkreye 12/08/2005	jdyer 12/09/2005	rschluet 12/09/2005	_____	sbasford 12/09/2005	sbasford 12/09/2005	
/2	jkreye 12/12/2005	jdyer 12/12/2005	rschluet 12/12/2005	_____	sbasford 12/12/2005	sbasford 12/12/2005	

FE Sent For:

<END>

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FE Sent For:

1/2 12/12 jld
12/25 <END> jf

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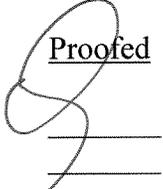
Sales tax exemption for admissions sold by a gun club

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/?	jkreye	1/12/05 jld					
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FE Sent For:

<END>

Kreye, Joseph

From: Becher, Scott
Sent: Monday, November 28, 2005 9:26 PM
To: Kreye, Joseph
Subject: FW: LRB 05s0312 Topic: Sales and use tax on admissions to gun club activities

Joe- What do you think?

Scott

From: Gates-Hendrix, Sherrie
Sent: Monday, November 28, 2005 11:57 AM
To: Becher, Scott
Subject: RE: LRB 05s0312 Topic: Sales and use tax on admissions to gun club activities

Scott -- I just received the analysis on this amendment back from our sales tax analyst. These are technical comments only, as our department has taken a position against the bill. Thanks for sharing your amendment with us.

- Page 2, lines 1-4. It is unclear which admissions would qualify under the bill, because it is unclear what it means to "offer" an activity. If the admissions are sold by another party, it would be unclear whether the gun club is "offering" the activity, even if the activity is held on the premises of the gun club.

Further, it is unclear what is included as an "activity." For example, if a gun club sells admissions to a meal event, it is unclear whether or not the admissions are exempt. Although sales of meals are taxable as sales of tangible personal property, under the bill it is unclear whether such sales are exempt as an admission to an "activity" (but, it appears, only to the extent that the charge to the customer is in the form of an admission, rather than sales of specific items).

To provide clarity, it is suggested that, rather than creating the new subsection, the exemption be incorporated into sec. 77.52(2)(a)2, Wis. Stats. (2003-04), and be limited to *sales by* gun clubs that meet the specific requirements listed in the bill (gun club must be a nonprofit organization and must provide safety classes to at least 300 individuals in the calendar year).

- Page 2, line 2. It is unclear whether "open to the public" refers to the activity or to the gun club.

From: Becher, Scott [<mailto:Scott.Becher@legis.state.wi.us>]
Sent: Thursday, November 17, 2005 5:20 PM
To: Gates-Hendrix, Sherrie
Subject: FW: LRB 05s0312 Topic: Sales and use tax on admissions to gun club activities

Sherrie-

Please review the following drafted amendment to Assembly Bill 718 by Rep. Wieckert. I looking for support from the Department of Revenue.

Scott Becher
Rep. Wieckert

From: Basford, Sarah
Sent: Thursday, November 17, 2005 2:11 PM
To: Rep. Wieckert
Subject: LRB 05s0312 Topic: Sales and use tax on admissions to gun club activities

The attached proposal has been jacketed for introduction.

A copy has also been sent to: joseph.kreye@legis.state.wi.us

<< File: LRB s0312_1 >>

**ASSEMBLY SUBSTITUTE AMENDMENT ,
TO 2005 ASSEMBLY BILL 718**

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.

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

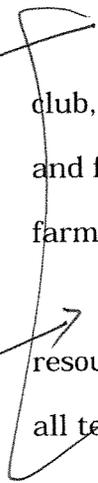
3 **SECTION 1.** 77.54 (48) of the statutes is created to read:

4 77.54 **(48)** (a) In this subsection:

5 1. "Gun club" includes a trapshooting club, skeet-shooting club, sporting-clay
6 club, rifle and pistol club, sportsmen's club, hunting club, rod and gun club, hunting
7 and fishing club, and conservation club. "Gun club" does not include a wild animal
8 farm or bird hunting preserve licensed under ch. 169.

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

77.51 (4m)
w,
x
77.51
(13s)



1 (b) The gross receipts from the sale of a gun club membership or admission to
 2 any activity on the premises of a gun club that is open to the public and offered by
 3 the gun club, including safety classes, if the gun club is a nonprofit organization and
 4 if the gun club provides safety classes to at least 100 individuals in the calendar year.

5 **SECTION 2. Effective date.**

6 (1) This act takes effect on July 1, 2007.

7 (END)

ren. 7.52(2)(a) 2, 2.01

2-b The role of admissions by a gun club, including the role of a gun club membership, if



Jld

**ASSEMBLY SUBSTITUTE AMENDMENT ,
TO 2005 ASSEMBLY BILL 718**

in 12-2-05
due Fri. 12-9
D-N

Gen

1 **AN ACT ...; relating to:** eliminating the imposition of the sales tax on admissions
2 sold by a gun club.

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

3 **SECTION 1.** 77.51 (4m)^x of the statutes is created to read:

4 77.51 (4m) "Gun club"[✓] includes a trapshooting club,[✓] skeet-shooting club,
5 sporting-clay club, rifle and pistol club, sportsmen's club, hunting club, rod and gun
6 club, hunting and fishing club, and conservation club. "Gun club" does not include
7 a wild animal farm or bird hunting preserve licensed under ch. 169.[✓]

8 **SECTION 2.** 77.51 (13s)^x of the statutes is created to read:

9 77.51 (13s) "Safety classes"[✓] means all classes approved by the department of
10 natural resources related to hunting, including hunting with a bow,[✓] and related to
11 firearms, all[⊖] terrain vehicles, boats, and snowmobiles.

12 **SECTION 3.** 77.52 (2) (a) 2.^x of the statutes is renumbered[✓] 77.52 (2) (a) 2. a.

DRAFTER'S NOTE
FROM THE
LEGISLATIVE REFERENCE BUREAU

LRBs0406/1dn

JK: [^]....

Jld

Representative Wieckert:

Please review this draft carefully to ensure that it is consistent with your intent. This substitute amendment is based on technical comments from DOR. ✓

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

DRAFTER'S NOTE
FROM THE
LEGISLATIVE REFERENCE BUREAU

LRBs0406/1dn
JK:jld:rs

December 9, 2005

Representative Wieckert:

Please review this draft carefully to ensure that it is consistent with your intent. This substitute amendment is based on technical comments from DOR.

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



RMR

ASSEMBLY SUBSTITUTE AMENDMENT,
TO 2005 ASSEMBLY BILL 718

in 12-12-05

due Tooley

D-N

Regen

1 AN ACT *to renumber* 77.52 (2) (a) 2.; and *to create* 77.51 (4m), 77.51 (13s) and
2 77.52 (2) (a) 2. b. of the statutes; **relating to:** eliminating the imposition of the
3 sales tax on admissions sold by a gun club.

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

4 SECTION 1. 77.51 (4m) of the statutes is created to read:

5 77.51 (4m) "Gun club" includes a trapshooting club, skeet-shooting club,
6 sporting-clay club, rifle and pistol club, sportsmen's club, hunting club, rod and gun
7 club, hunting and fishing club, and conservation club. "Gun club" does not include
8 a wild animal farm or bird hunting preserve licensed under ch. 169.

9 SECTION 2. 77.51 (13s) of the statutes is created to read:

10 77.51 (13s) "Safety classes" means all classes approved by the department of
11 natural resources related to hunting, including hunting with a bow, and related to
12 firearms, all-terrain vehicles, boats, and snowmobiles.

INSERT 2-1 ✓

1 ~~SECTION 3. 77.52 (2) (a) 2. of the statutes is renumbered 77.52 (2) (a) 2.~~

2 SECTION 4. 77.52 (2) (a) 2. b. of the statutes is created to read:

3 77.52 (2) (a) 2. b. ^{*}The sale of admissions by a gun club, including the sale of a
4 gun club membership, if the gun club is a nonprofit organization and if the gun club
5 provides safety classes to at least 100 individuals in the calendar year.

6 SECTION 5. Effective date.

7 (1) This act takes effect on July 1, 2007.

8 (END)

Taxable sales do not include (NO PA)

↓-note
↓

Insert 2-1

Section #. 77.52 (2) (a) 2. of the statutes is renumbered 77.52 (2) (a) 2. a. ^x and amended to read:

Except as provided in subd. 2.b., the
77.52 (2) (a) 2. a. ~~The~~ sale of admissions to amusement, athletic, entertainment or recreational events or places except county fairs, the sale, rental or use of regular bingo cards, extra regular cards, special bingo cards and the sale of bingo supplies to players and the furnishing, for dues, fees or other considerations, the privilege of access to clubs or the privilege of having access to or the use of amusement, entertainment, athletic or recreational devices or facilities, including the sale or furnishing of use of recreational facilities on a periodic basis or other recreational rights, including but not limited to membership rights, vacation services and club memberships.

History: 1973 c. 156; 1975 c. 39; 1977 c. 29, 142, 418; 1979 c. 174, 221; 1981 c. 20, 317; 1983 a. 2, 27; 1983 a. 189 ss. 99, 103, 107, 329 (12); 1983 a. 341, 510, 544; 1985 a. 29, 149; 1987 a. 27, 399; 1989 a. 31, 335; 1991 a. 39, 316; 1993 a. 112, 213, 308, 437; 1995 a. 27, 225, 351; 1997 a. 27, 237, 291; 1999 a. 9, 83; 1999 a. 150 s. 672; 2001 a. 16, 104, 109; 2003 a. 33, 321.

end of insert 2-1

50406/2du
JK:jld

Representative Whitcomb:

This draft incorporates the changes recommended ^{mm}

by DOR.

JK



DRAFTER'S NOTE
FROM THE
LEGISLATIVE REFERENCE BUREAU

LRBs0406/2dn
JK:jld:rs

December 12, 2005

Senator Wieckert:

This draft incorporates the changes recommended by DOR.

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