



WISCONSIN LEGISLATIVE COUNCIL AMENDMENT MEMO

2005 Assembly Bill 1084

**Assembly Substitute
Amendment 1**

Memo published: April 25, 2006

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The substitute amendment creates a sales tax exemption, rather than an income and franchise tax credit, for amounts paid for the right to purchase season admission to athletic events sponsored by an institution of higher education.

Legislative History

The substitute amendment was offered by Representative Montgomery. On April 12, 2006, the Assembly Committee on Ways and Means adopted the substitute amendment by a vote of Ayes, 13; Noes, 0, and recommended the bill for passage, as amended, by a vote of Ayes, 13; Noes, 0.

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