



**ASSEMBLY SUBSTITUTE AMENDMENT 1,
TO 1997 ASSEMBLY BILL 354**

September 3, 1997 - Offered by COMMITTEE ON WAYS AND MEANS.

1 **AN ACT** *to renumber and amend* 563.80; and *to create* 563.80 (2) of the
2 statutes; **relating to:** occupational taxes imposed on bingo receipts.

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

3 **SECTION 1.** 563.80 of the statutes is renumbered 563.80 (intro.) and amended
4 to read:

5 **563.80 Gross receipts tax.** (intro.) An occupational tax is imposed on those
6 gross receipts of any licensed organization which are derived from the conduct of
7 bingo, in the amount of ~~2%~~ of such gross receipts following amounts:

8 (1) One percent of the first \$30,000 in gross receipts received by a licensed
9 organization during a year.

10 **SECTION 2.** 563.80 (2) of the statutes is created to read:

11 563.80 (2) Two percent of the gross receipts received by a licensed organization
12 during a year that exceed \$30,000.

