



State of Wisconsin
2019 - 2020 LEGISLATURE

LRB-1163/P1
EKL:amn

DOA:.....Gilchrist, BB0157 - Repealing sales tax exemption for clay pigeons and game birds

FOR 2019-2021 BUDGET -- NOT READY FOR INTRODUCTION

AN ACT ...; **relating to:** the budget.

Analysis by the Legislative Reference Bureau

TAXATION

GENERAL TAXATION

1. Repeal of sales tax exemption for game birds and clay pigeons

This bill repeals the sales and use tax exemption that applies to the sale of live game birds and clay pigeons to qualifying bird hunting preserves and shooting facilities.

Because this bill relates to an exemption from state or local taxes, it may be referred to the Joint Survey Committee on Tax Exemptions for a report to be printed as an appendix to the bill.

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:

SECTION 1. 77.54 (47) of the statutes is repealed.

SECTION 9437. Effective dates; Revenue.

(1) REPEAL OF SALES AND USE TAX EXEMPTION FOR GAME BIRDS AND CLAY PIGEONS.

The treatment of s. 77.54 (47) takes effect on the first day of the 3rd month beginning after publication.

(END)