



State of Wisconsin  
2017 - 2018 LEGISLATURE

LRB-4816/1  
JK&CMH:ahe

## 2017 ASSEMBLY BILL 806

December 28, 2017 - Introduced by Representatives ANDERSON, HEBL, BROSTOFF, YOUNG, C. TAYLOR, ZAMARRIPA and SUBECK, cosponsored by Senators L. TAYLOR and RISSER. Referred to Committee on Ways and Means.

1     **AN ACT** *to amend* chapter 77 (title); and *to create* 20.455 (5) (hv) and subchapter  
2           XIII of chapter 77 [precedes 77.997] of the statutes; **relating to:** imposing a tax  
3           on firearm manufacturers and services provided to victims of crimes involving  
4           firearms, making an appropriation, and providing a penalty.

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***Analysis by the Legislative Reference Bureau***

This bill imposes a tax on a firearms manufacturer at the rate of 0.5 percent of the manufacturer's list price for each firearm made by the manufacturer that is offered for sale in this state. The tax collected under this bill is to be used by the Department of Justice to provide services to victims of crimes involving firearms.

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

5           **SECTION 1.** 20.455 (5) (hv) of the statutes is created to read:  
6           20.455 (5) (hv) *Victims of firearm crimes.* All moneys received under subch.  
7           XIII of ch. 77 to provide services to victims of crimes involving firearms.  
8           **SECTION 2.** Chapter 77 (title) of the statutes is amended to read:

**ASSEMBLY BILL 806****CHAPTER 77****TAXATION OF FOREST CROPLANDS;****REAL ESTATE TRANSFER FEES;****SALES AND USE TAXES; COUNTY AND****SPECIAL DISTRICT SALES AND USE****TAXES; MANAGED FOREST LAND;****ECONOMIC DEVELOPMENT SURCHARGE;****LOCAL FOOD AND BEVERAGE TAX;****LOCAL RENTAL CAR TAX; PREMIER****RESORT AREA TAXES; STATE RENTAL****VEHICLE FEE; DRY CLEANING FEES;****FIREARMS TAX**

**SECTION 3.** Subchapter XIII of chapter 77 [precedes 77.997] of the statutes is created to read:

**CHAPTER 77****SUBCHAPTER XIII****FIREARMS TAX**

**77.997 Imposition.** For the privilege of doing business in this state, beginning on July 1, 2018, there is imposed a tax on each manufacturer of firearms at the rate of 0.5 percent of the manufacturer's list price for each firearm made by the manufacturer that is offered for sale in this state. The tax imposed by this subchapter for each calendar quarter is due and payable on the last day of the month next succeeding the calendar quarter for which imposed. Persons who owe amounts under this subchapter shall pay them to the department of revenue in the manner determined by the department.

