

Assembly Bill 390

Published  
November 24, 1965.

**CHAPTER 382**

AN ACT to amend 77.54 (9) of the statutes, relating to exemptions from the sales tax for certain county and state fair activities.

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

77.54 (9) of the statutes is amended to read:

77.54 (9) The gross receipts from sales of tickets or admissions to:  
(a) Public and private elementary and secondary school activities and religious or charitable activities, where the entire net proceeds therefrom are expended for educational, religious or charitable purposes.

(b) *Activities of state aided county and district agricultural fairs and grandstand admissions at such fairs, if no part of the net earnings thereof inures to the benefit of any stockholders or members of the association conducting the same, and if the proceeds therefrom are used exclusively for the improvement, maintenance and operation of such agricultural fairs.*

(c) *Activities of the Wisconsin exposition department if the proceeds therefrom are used exclusively for the improvement, maintenance and operation of the department.*

Approved November 18, 1965.