AN ACT to amend 77.51 (10) (c) of the statutes, relating to the definition of “occasional sale” for purposes of the sales tax.

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

SECTION 1. 77.51 (10) (c) of the statutes is amended to read:

77.51 (10) (c) Sales of admissions or tickets by a neighborhood association, church, civic group, garden club, social club or similar organization to an event, including a meal, not involving professional entertainment, conducted by such organization, when such organization is not engaged in a trade or business and not otherwise required to have a seller’s permit, and when no more than 3 such events were conducted by the organization in the previous calendar year and no more than 3 are anticipated during the
current calendar year and such events do not fall on more than 7 different days within the calendar year.