

2001 ASSEMBLY BILL 922

March 14, 2002 – Introduced by Representative BLACK. Referred to Committee on Ways and Means.

1 **AN ACT to create** 77.52 (2) (a) 13. of the statutes; **relating to:** imposing the sales
2 tax on the lease of luxury boxes, sky boxes, and club seats at sports facilities.

Analysis by the Legislative Reference Bureau

Under this bill, the lease of luxury boxes, sky boxes, and club seats at a sports facility is subject to a sales tax at the rate of 5% of the gross receipts from the lease of such boxes and seats.

For further information see the *state and local* 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:

3 **SECTION 1.** 77.52 (2) (a) 13. of the statutes is created to read:

4 77.52 (2) (a) 13. The lease of luxury boxes, sky boxes, and club seats at a sports
5 facility, if the sale of admissions to sporting events at the facility is subject to the tax
6 imposed under this section.

7 **SECTION 2. Effective date.**

