

**2001 Jr2 DRAFTING REQUEST**

**Assembly Amendment (AA-ASA1-AB1)**

Received: 03/12/2002

Received By: jkreye

Wanted: Soon

Identical to LRB:

For: Frank Boyle (608) 266-0640

By/Representing: mary lou

This file may be shown to any legislator: NO

Drafter: jkreye

May Contact:

Addl. Drafters:

Subject: Tax - sales

Extra Copies:

Submit via email: YES

Requester's email: Rep.Boyle@legis.state.wi.us

Carbon copy (CC:) to: marylou.keleher@legis.state.wi.us

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**Pre Topic:**

No specific pre topic given

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**Topic:**

Sales tax on admissions to educational events

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**Instructions:**

See Attached

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**Drafting History:**

| <u>Vers.</u> | <u>Drafted</u>       | <u>Reviewed</u>    | <u>Typed</u>           | <u>Proofed</u> | <u>Submitted</u>           | <u>Jacketed</u>            | <u>Required</u> |
|--------------|----------------------|--------------------|------------------------|----------------|----------------------------|----------------------------|-----------------|
| /?           | jkreye<br>03/13/2002 | jdye<br>03/13/2002 |                        | _____          |                            |                            |                 |
| /1           |                      |                    | pgreensl<br>03/13/2002 | _____          | lrb_docadmin<br>03/13/2002 | lrb_docadmin<br>03/13/2002 |                 |

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| /?           | jkreye<br>03/13/2002 | jdye<br>03/13/2002 |                        | _____          |                            |                 |                 |
| /1           |                      |                    | pgreensl<br>03/13/2002 | _____          | lrb_docadmin<br>03/13/2002 |                 |                 |

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|--------------|----------------|-----------------|--------------|----------------|------------------|-----------------|-----------------|
| 1?           | jkreye         | 1/3 jld         | 3/13<br>PS   | 3/13<br>cmh    |                  |                 |                 |

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Jr2

2001 BILL

82513/1  
JK:jld

AA to ASAI to AB1

3-13-02

1 ~~AN ACT to amend 77.52 (2) (a) 2. of the statutes; relating to: imposing the sales~~  
2 ~~tax on admissions to educational events and places.~~

*Analysis by the Legislative Reference Bureau*

Under current law, a sales tax is imposed on the sale of admissions to amusement, athletic, entertainment, or recreational events or places. In recent years, the tax appeals commission has determined that admissions to certain events are not taxable because those events are primarily educational. For example, in *EAA Aviation Foundation, Inc.; Experimental Aircraft Association, Inc.* (October 22, 1986), the tax appeals commission determined that the sales tax did not apply to the sale of admissions to a "fly-in" because the "fly-in" was primarily an educational event.

Under this bill, a sales tax is imposed on the sale of admissions or the sale of access to events or places even if those events or places are, at least in part, educational.

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

bc  
233 Am  
SECTION 1. 77.52 (2) (a) 2. of the statutes is amended to read:

# page 139, line 16: after that line insert:

**BILL**

1           77.52 (2) (a) 2. The sale of admissions to amusement, athletic, entertainment  
 2 or recreational events or places except county fairs, the sale, rental or use of regular  
 3 bingo cards, extra regular cards, special bingo cards, and the sale of bingo supplies  
 4 to players and the furnishing, for dues, fees or other considerations, the privilege of  
 5 access to clubs or the privilege of having access to or the use of amusement,  
 6 entertainment, athletic or recreational devices or facilities, including the sale or  
 7 furnishing of use of recreational facilities on a periodic basis or other recreational  
 8 rights, including but not limited to membership rights, vacation services and club  
 9 memberships. This subdivision applies to the sale of admissions or furnishing the  
 10 privilege of access or the privilege of having access to such cvcnts, places, devices,  
 11 or facilities even if they are in whole or in part educational. //

~~SECTION 2. Effective date.~~

13           (1) ~~This Act~~ takes effect on the first day of the 2nd month beginning after  
 14 publication. // **(CS) SALES TAX ON ADMISSIONS TO EDUCATIONAL**  
**EVENTS AND PLACES.**

(END)

The treatment of section 77.52<sup>2</sup>(a)2. of the statutes

#, page 448, line 3; after that line insert: