SENATE SUBSTITUTE AMENDMENT 1,

TO 2003 SENATE BILL 6

AN ACT ***to create*** 77.54 (47) of the statutes; **relating to:** creating a sales tax and use tax exemption for the sale of game birds and clay pigeons.

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

SECTION 1. 77.54 (47) of the statutes is created to read:

77.54 **(47)** The gross receipts from the sale of and the storage, use, or other consumption of live game birds, and clay pigeons, that are sold to bird hunting preserves licensed under s. 169.19.

SECTION 2. Initial applicability.

(1) This act first applies to sales made on January 1, 2003.

SECTION 3. Effective date.

(1) This act takes effect retroactively to January 1, 2003.

(END)