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**WISCONSIN LEGISLATIVE COUNCIL  
AMENDMENT MEMO**

<b>2003 Senate Bill 6</b>	<b>Senate Substitute Amendment 1</b>
<i>Memo published:</i> October 9, 2003	<i>Contact:</i> Mary Offerdahl, Staff Attorney (266-2230)

*Current law* specifies certain exemptions from the general sales and use tax. [s. 77.54, Stats.]

*Senate Substitute Amendment 1 to 2003 Senate Bill 6* adds to these an exemption for 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, Stats. This exemption first applies, retroactively, to sales made on January 1, 2003.

**Legislative History**

On September 25, 2003, the Senate Committee on Homeland Security, Veterans and Military Affairs and Government Reform introduced and recommended for adoption Senate Substitute Amendment 1 by a vote of Ayes, 5; Noes, 0, and recommended passage of the bill, as amended, by a vote of Ayes, 5; Noes, 0. On October 1, 2003, the Senate adopted Senate Substitute Amendment 1 by voice vote and passed the bill, as amended, by a vote of Ayes, 31; Noes, 2.

MO:rv;jal



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**WISCONSIN LEGISLATIVE COUNCIL  
ACT MEMO**

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**2003 Wisconsin Act 128**  
[2003 Senate Bill 6]

**Sales and Use Tax Exemption for  
Game Birds and Clay Pigeons**

2003 Acts: [www.legis.state.wi.us/2003/data/acts/](http://www.legis.state.wi.us/2003/data/acts/)

Act Memos: [www.legis.state.wi.us/lc/act\\_memo/act\\_memo.htm](http://www.legis.state.wi.us/lc/act_memo/act_memo.htm)

*Current law* specifies certain exemptions from the general sales and use tax. [s. 77.54, Stats.]

*2003 Wisconsin Act 128* adds to these an exemption for 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, Stats. The Act first applies to sales made on January 1, 2003.

*Effective Date:* The Act takes effect retroactively to January 1, 2003.

*Prepared by:* Mary Offerdahl, Staff Attorney

March 9, 2004

MO:wu

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This memo provides a brief description of the Act. For more detailed information,  
consult the text of the law and related legislative documents.

~~Offerdahl, Mary~~

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**From:** Offerdahl, Mary  
**Sent:** Friday, July 11, 2003 3:19 PM  
**To:** Gates-Hendrix, Sherrie  
**Subject:** RE: SB 6 memo - game birds

Got it. Thank you.

Mary Offerdahl  
Staff Attorney  
Legislative Council

-----Original Message-----

**From:** Gates-Hendrix, Sherrie  
**Sent:** Friday, July 11, 2003 3:16 PM  
**To:** Offerdahl, Mary; Sweet, Richard  
**Subject:** SB 6 memo - game birds

<< File: sb006.tec >>

Mary -- here is the memo I mentioned on the phone. I have also shared this with James in Senator Brown's office.

Sherrie Gates-Hendrix  
DOR Legislative Liaison  
7-1262

## MEMORANDUM

January 22, 2003

**TO:** Joseph Kreye  
Legislative Reference Bureau

**FROM:** Dennis Collier  
Department of Revenue

**SUBJECT:** Technical Memorandum on Senate Bill 6 Regarding Exempting Game Birds from Sales and Use Tax

We have the following concerns with SB 6:

1. The bill does not define the term "game birds" and it is not clear whether "game birds" includes only live birds or whether clay pigeons are also included. If live birds only are included, the definition "wild bird" at s. 169.01 (38) may be preferable.
2. The bill does not define the terms "game farms" and "game clubs". "Game farms" and "game clubs" might be replaced by "bird hunting preserves" and the exemption limited to those preserves licensed under s. 169.19.
3. The Joint Committee for the Review of Administrative Rules suspended s. Tax 11.12 (7) (a) relating to sales of game birds to game farms and clubs on November 7, 2002 and introduced SB 6 to make the suspension permanent. Since the suspension extends into the 2003-05 biennium, an effective date of January 1, 2003 would ensure that there is no interval in which the exemption might not apply, in particular, the interval between the date of publication and the first day of the second month after publication.

If you have questions regarding this technical memorandum, please contact Blair P. Kruger at (608) 266-1310 or [bkruger@dor.state.wi.us](mailto:bkruger@dor.state.wi.us).