

2005 Assembly Bill 718

Date of enactment: **April 14, 2006**  
Date of publication\*: **April 28, 2006**

## 2005 WISCONSIN ACT 327

AN ACT *to renumber and amend* 77.52 (2) (a) 2.; and *to create* 77.51 (4m), 77.51 (13s) and 77.52 (2) (a) 2. b. of the statutes; **relating to:** eliminating the imposition of the sales tax on admissions sold by a gun club.

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

**SECTION 1.** 77.51 (4m) of the statutes is created to read:

77.51 (4m) "Gun club" includes a trapshooting club, skeet-shooting club, sporting-clay club, rifle and pistol club, sportsmen's club, hunting club, rod and gun club, hunting and fishing club, and conservation club. "Gun club" does not include a wild animal farm or bird hunting preserve licensed under ch. 169.

**SECTION 2.** 77.51 (13s) of the statutes is created to read:

77.51 (13s) "Safety classes" means all classes approved by the department of natural resources related to hunting, including hunting with a bow, and related to firearms, all-terrain vehicles, boats, and snowmobiles.

**SECTION 3.** 77.52 (2) (a) 2. of the statutes is renumbered 77.52 (2) (a) 2. a. and amended to read:

77.52 (2) (a) 2. a. The Except as provided in subd. 2. b., the sale of admissions to amusement, athletic, enter-

tainment or recreational events or places except county fairs, the sale, rental or use of regular bingo cards, extra regular cards, special bingo cards and the sale of bingo supplies to players and the furnishing, for dues, fees or other considerations, the privilege of access to clubs or the privilege of having access to or the use of amusement, entertainment, athletic or recreational devices or facilities, including the sale or furnishing of use of recreational facilities on a periodic basis or other recreational rights, including but not limited to membership rights, vacation services and club memberships.

**SECTION 4.** 77.52 (2) (a) 2. b. of the statutes is created to read:

77.52 (2) (a) 2. b. Taxable sales do not include the sale of admissions by a gun club, including the sale of a gun club membership, if the gun club is a nonprofit organization and if the gun club provides safety classes to at least 25 individuals in the calendar year.

**SECTION 5. Effective date.**

(1) This act takes effect on July 1, 2007.

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\* Section 991.11, WISCONSIN STATUTES 2003-04 : Effective date of acts. "Every act and every portion of an act enacted by the legislature over the governor's partial veto which does not expressly prescribe the time when it takes effect shall take effect on the day after its date of publication as designated" by the secretary of state [the date of publication may not be more than 10 working days after the date of enactment].