

2005 ASSEMBLY BILL 718

October 3, 2005 – Introduced by Representatives WIECKERT, SUDER, HINES, OTT, ALBERS, HUNDERTMARK, KAUFERT, HAHN, DAVIS, F. LASEE, VOS, KRAWCZYK, TOWNSEND, MURSAU, JENSEN, GUNDRUM, SHERIDAN and MCCORMICK, cosponsored by Senators A. LASEE, OLSEN, KANAVAS and BROWN. Referred to Committee on Natural Resources.

1 **AN ACT to create** 71.07 (6g) and 71.10 (4) (cg) of the statutes; **relating to:** a
 2 nonrefundable individual income tax credit for the sales tax paid on the
 3 purchase of gun-club memberships and admissions to gun-club activities.

Analysis by the Legislative Reference Bureau

This bill creates a nonrefundable individual income tax credit for the sales tax paid on the purchase of a gun-club membership or admission to any activity that is open to the public and offered by a gun club, if the gun club is a nonprofit organization and if the gun club provides certain safety classes approved by the Department of Natural Resources to at least 100 individuals in the calendar year.

For further information see the *state* 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:

4 **SECTION 1.** 71.07 (6g) of the statutes is created to read:
 5 71.07 **(6g)** GUN-CLUB MEMBERSHIPS AND ADMISSION TAX CREDIT. (a) *Definitions.*
 6 In this subsection:
 7 1. “Claimant” means an individual who files a claim under this subsection.

