



# State of Wisconsin

## LEGISLATIVE REFERENCE BUREAU

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STEPHEN R. MILLER  
CHIEF

October 19, 2005

## MEMORANDUM

**To:** Representative Wieckert

**From:** Joseph T. Kreye, Sr. Legislative Attorney, (608) 266-2263

**Subject:** Technical Memorandum to **2005 AB-718** (LRB 05-2669/4)

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We received the attached technical memorandum relating to your bill. This copy is for your information and your file. If you wish to discuss this memorandum or the necessity of revising your bill or preparing an amendment, please contact me.

## MEMORANDUM

October 17, 2005

**TO:** Joseph Kreye  
Legislative Reference Bureau

**FROM:** Paul Ziegler  
Department of Revenue

**SUBJECT:** Technical Memorandum on AB 718 Creating an Income Tax Credit for Sales Tax Paid on Gun Club Memberships and Admissions to Gun Club Activities

The Department has the following technical concerns with AB 718:

1. "Gun club" is not defined, other than providing certain limitations. An Internet search indicates there are trapshooting clubs, skeet shooting clubs, sporting clay clubs, and rifle and pistol clubs. In addition, there are a variety of sportsmen's clubs and hunting clubs dedicated to, for example, deer or pheasant hunting as well as rod and gun clubs, hunting-and-fishing clubs and conservation clubs. It is not clear which of these would be eligible for the credit under the bill.
2. It is unclear what it means to "offer" an activity. A gun club could sponsor an event outside of the gun club, with the admissions sold by another party, and it would be unclear whether the gun club is "offering" the activity.
3. Similarly, it is unclear what would constitute an "activity." For example, if a gun club sells admissions to an event where the price of admission includes a drink, meal or other taxable item, it is unclear whether the drink, meal or other taxable item would be eligible for the credit under the bill.
4. To provide clarity, the credit could be limited to sales by gun clubs that meet the specific requirements listed in the bill.

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

cc: Representative Wieckert