2005 DRAFTING REQUEST

Assembly Amendment (AA-ASA2-AB718)

FE Sent For:

Received: 01/25/2006 Wanted: As time permits For: Legislative Fiscal Bureau This file may be shown to any legislator: NO May Contact: Subject: Tax, Other - sales				Received By: pgrant				
				Identical to LRB:				
					By/Representing: Faith Russell			
				Drafter: pgrant				
				Addl. Drafters:	jkreye			
				Extra Copies:				
Submit	via email: YES							
Request	er's email:	faith.russel	ll@legis.sta	te.wi.us				
Carbon	copy (CC:) to:							
Pre Top	oic:							
No spec	ific pre topic gi	ven						
Topic:								
Sales tax	x on gun club a	dmissions						
Instruc	tions:	·						
See Atta	ached							
Draftin	g History:							
Vers.	<u>Drafted</u>	<u>Reviewed</u>	Typed	Proofed	Submitted	<u>Jacketed</u>	Required	
/?	pgrant 01/25/2006	kfollett 01/25/2006						
/1			rschluet 01/25/200	06	sbasford 01/25/2006	sbasford 01/25/2006		

<END>

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May Contact:	Addl. Drafters: jkreye			
Subject: Tax, Other - sales	Extra Copies:			
Submit via email: YES				
Requester's email: faith.russell@legis.state.wi.us				
Carbon copy (CC:) to:				
Pre Topic:				
No specific pre topic given				
Topic:				
Sales tax on gun club admissions				
Instructions:				
See Attached				
Drafting History:				
<u>Vers.</u> <u>Drafted</u> <u>Reviewed</u> <u>Typed</u> <u>Proofed</u>	Submitted Jacketed Required			
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FE Sent For: <end></end>	In the total			

ASSEMBLY SUBSTITUTE AMENDMENT 2, TO 2005 ASSEMBLY BILL 718

December 13, 2005 – Offered by Representative Wieckert.

1	AN ACT <i>to renumber and amend</i> 77.52 (2) (a) 2.; and <i>to create</i> 77.51 (4m), 77.51
2	(13s) and 77.52 (2) (a) 2. b. of the statutes; relating to: eliminating the
3	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:
4	Section 1. 77.51 (4m) of the statutes is created to read:
5	77.51 (4m) "Gun club" includes a trapshooting club, skeet-shooting club,
6	sporting-clay club, rifle and pistol club, sportsmen's club, hunting club, rod and gun
7	club, hunting and fishing club, and conservation club. "Gun club" does not include
8	a wild animal farm or bird hunting preserve licensed under ch. 169.
9	Section 2. 77.51 (13s) of the statutes is created to read:
10	77.51 (13s) "Safety classes" means all classes approved by the department of
11	natural resources related to hunting, including hunting with a bow, and related to
12	firearms, all-terrain vehicles, boats, and snowmobiles.

19

1	Section 3. 77.52 (2) (a) 2. of the statutes is renumbered 77.52 (2) (a) 2. a. and
2	amended to read:
3	77.52 (2) (a) 2. a. The Except as provided in subd. 2. b., the sale of admissions
4	to amusement, athletic, entertainment or recreational events or places except county
5	fairs, the sale, rental or use of regular bingo cards, extra regular cards, special bingo
6	cards and the sale of bingo supplies to players and the furnishing, for dues, fees or
7	other considerations, the privilege of access to clubs or the privilege of having access
8	to or the use of amusement, entertainment, athletic or recreational devices or
9	facilities, including the sale or furnishing of use of recreational facilities on a periodic
10	basis or other recreational rights, including but not limited to membership rights,
11	vacation services and club memberships.
12	Section 4. 77.52 (2) (a) 2. b. of the statutes is created to read:
13	77.52 (2) (a) 2. b. Taxable sales do not include the sale of admissions by a gun
14	club, including the sale of a gun club membership, if the gun club is a nonprofit
15	organization and if the gun club provides safety classes to at least 100 individuals
16	in the calendar year.
17	Section 5. Effective date.
18	(1) This act takes effect on July 1, 2007.

(END)

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	v	V	J

Date (time) needed

/10	any
1	

LRBa 2167/

AMENDMENT

Pas JK: 19f.

See form AMENDMENTS — COMPONENTS & ITEMS.

S A AMENDMENT

TO S A AMENDMENT ____ (LRBa /),

TO S A SUBSTITUTE AMENDMENT 2 (LRBs /),

TO 2005 SB SJR SR (AB AJR AR 7 (LRB- /)

At the locations indicated, amend the <u>Substitute amendment</u> as follows:

(fill ONLY if "engrossed" or "as shown by")

#. Page. 2., line. 15.: Substitute "25" for "100" 0

#. Page...., line....:

#. Page, line:

#. Page, line:

#. Page, line: