
Wisconsin Legislative Council

ACT MEMO



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2021 Wisconsin Act 167
[2021 Senate Bill 569]

**Sales Tax Exemption for
Entertainment Admission for
Nonprofit Organizations**

CURRENT LAW

Under current law, the sale of admissions to an entertainment event by a neighborhood association, church, civic group, garden club, social club, or similar nonprofit organization are exempt from sales tax, provided that the aggregate payment for the event does not exceed \$10,000 and certain other specified conditions are met.

2021 WISCONSIN ACT 167

The act increases the current \$10,000 aggregate payment limit for a qualifying entertainment event to \$50,000.

Effective date: June 1, 2022

DWS:ksm