

**REPORT
STATE OF WISCONSIN
JOINT SURVEY COMMITTEE ON TAX EXEMPTIONS
2025 SENATE BILL 12**

[Introduced by Senator Wanggaard and cosponsored by Representative Neylon]

This report concerns 2025 Senate Bill 12, relating to a sales and use tax exemption for the sale of gun safes.

GENERAL NATURE OF PROPOSAL

The bill creates a sales and use tax exemption for the sale of gun safes that are specifically designed for the storage of guns. The bill specifies that the exemption does not apply to other items used for gun storage, such as locking gun cabinets and racks.

LEGALITY INVOLVED

There are no issues of legality impacting any of the tax-exemption-related provisions in the bill.

FISCAL EFFECT

The Department of Revenue estimates based on economic data that, as a result of the tax exemption in the bill, state sales and use tax revenue would decrease by about \$720,000 annually, and local sales and use tax revenue would decrease by about \$86,000 annually on a statewide basis, beginning in the upcoming fiscal year.

PUBLIC POLICY INVOLVED

The Joint Survey Committee on Tax Exemptions finds that the tax-exemption-related provisions in the bill are good public policy on a vote of Ayes, 9; Noes, 0.

06/17/25

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