
Wisconsin Legislative Council

AMENDMENT MEMO



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2025 Assembly Bill 10

Assembly Substitute Amendment 1

2025 ASSEMBLY BILL 10

Assembly Bill 10 creates a sales and use tax exemption for the sale of gun safes that are specifically designed for the storage of guns. However, the tax exemption does not apply to other items used for gun storage like locking gun cabinets and racks.

ASSEMBLY SUBSTITUTE AMENDMENT 1

Assembly Substitute Amendment 1 creates a sales and use tax exemption for the sale of firearm storage devices and firearm safety devices. Under the amendment, a firearm safety device is defined as a device to be equipped or installed on a firearm designed to prevent unauthorized access to the firearm or prevent it from being operated without first deactivating the device. A firearm storage device is defined as a container or enclosure designed for the principal purpose of safely storing a firearm and secured by a combination lock, key lock, or lock based on biometric information, which once locked is incapable of being opened without the combination, key, or biometric information. A fire storage device does not include a glass-faced cabinet, container, or other form of storage designed to display firearms.

BILL HISTORY

Assembly Substitute Amendment 1 was introduced by Representative Neylon on February 27, 2025. On April 30, 2025, the Assembly Committee on Ways and Means recommended adoption of the amendment and passage of the bill, as amended, on votes of Ayes, 10; Noes, 0.

For a full history of the bill, visit the Legislature's [bill history page](#).

AG:jal