
Wisconsin Legislative Council

AMENDMENT MEMO



Memo published: June 16, 2025

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2025 Senate Bill 12

Senate Substitute Amendment 1

2025 SENATE BILL 12

Senate Bill 12 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.

SENATE SUBSTITUTE AMENDMENT 1

As opposed to an exemption for the sale of gun safes, Senate Substitute Amendment 1 creates a sales and use tax exemption for the sale of firearm storage devices and firearm safety devices. The substitute amendment defines a “firearm safety device” 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. It defines a “firearm storage device” 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 firearm storage device does not include a glass-faced cabinet, container, or other form of storage designed to display firearms.

BILL HISTORY

Senator Wanggaard offered Senate Substitute Amendment 1 on February 27, 2025. On June 11, 2025, the Senate Committee on Agriculture and Revenue recommended adoption of the substitute amendment and passage of the bill, as amended, on votes of Ayes, 8; Noes, 0.

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

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