

**1983 Assembly Bill 294**

Date of enactment: **June 1, 1983**  
Date of publication: **June 6, 1983**

**1983 Wisconsin Act 23**

**AN ACT to amend 77.51 (10) (c) of the statutes, relating to the definition of "occasional sale" for purposes of the sales tax.**

*The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:*

**SECTION 1.** 77.51 (10) (c) of the statutes is amended to read:

**77.51 (10) (c) Sales of admissions or tickets by a neighborhood association, church, civic group, garden club, social club or similar organization to an event, including a meal, not involving professional entertainment, conducted by such organization, when such organization is not engaged in a trade or business and not otherwise required to have a seller's permit, and when no more than 3 such events were conducted by the organization in the previous calendar year and no more than 3 are anticipated during the**

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current calendar year and such events do not fall on more than 79 different days within the calendar year.

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