



State of Wisconsin
2005 - 2006 LEGISLATURE

LRBs0249/2
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**ASSEMBLY SUBSTITUTE AMENDMENT 1,
TO 2005 ASSEMBLY BILL 718**

November 14, 2005 - Offered by Representative WIECKERT.

1 **AN ACT** *to create* 77.54 (48) of the statutes; **relating to:** a sales tax exemption
2 for gun-club memberships and admissions to gun-club activities.

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

3 **SECTION 1.** 77.54 (48) of the statutes is created to read:

4 77.54 (48) (a) In this subsection:

5 1. "Gun club" does not include a wild animal farm or bird hunting preserve
6 licensed under ch. 169.

7 2. "Safety classes" means all classes approved by the department of natural
8 resources related to hunting, including hunting with a bow, and related to firearms,
9 all terrain vehicles, boats, and snowmobiles.

10 (b) The gross receipts from the sale of a gun-club membership or admission to
11 any activity that is open to the public and offered by a gun club, including safety

1 classes, if the gun club is a nonprofit organization and if the gun club provides safety
2 classes to at least 100 individuals in the calendar year.

3 **SECTION 2. Effective date.**

4 (1) This act takes effect on July 1, 2007.

5 (END)