



State of Wisconsin
2007 - 2008 LEGISLATURE

LRBs0166/1
JK:lmk:nwn

**ASSEMBLY SUBSTITUTE AMENDMENT 1,
TO 2007 ASSEMBLY BILL 559**

November 9, 2007 - Offered by Representative MONTGOMERY.

1 **AN ACT** *to create* 77.54 (50) of the statutes; **relating to:** a sales and use tax
2 exemption for the right to purchase season admission to athletic events
3 sponsored by an institution of higher education.

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

4 **SECTION 1.** 77.54 (50) of the statutes is created to read:

5 77.54 (50) The gross receipts from the sale of and the storage, use, or other
6 consumption of a right to purchase from an institution of higher education, as
7 defined in s. 36.32 (1), season admission to athletic events sponsored by the
8 institution that take place at a facility that is owned or leased by the institution, if
9 the admission to which the right relates is subject to the tax imposed under s. 77.52
10 (2) (a) 2. a.

11 **SECTION 2. Effective date.**

