



State of Wisconsin  
2021 - 2022 LEGISLATURE

LRB-0420/P1  
JK:wlj

DOA:.....Ziegler, BB0104 - Repealing sales tax exemption for clay pigeons  
and game birds

**FOR 2021-2023 BUDGET -- NOT READY FOR INTRODUCTION**

**AN ACT ...; relating to:** the budget.

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*Analysis by the Legislative Reference Bureau*

**TAXATION**

**GENERAL TAXATION**

***Repeal of sales tax exemption for game birds and clay pigeons***

This bill repeals the sales and use tax exemption that applies to the sale of live game birds and clay pigeons to qualifying bird hunting preserves and shooting facilities.

Because this bill relates to an exemption from state or local taxes, it may be referred to the Joint Survey Committee on Tax Exemptions for a report to be printed as an appendix to the bill.

For further information see the state and local fiscal estimate, which will be printed as an appendix to this bill.

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

**SECTION 1.** 77.54 (47) of the statutes is repealed.

**SECTION 9437. Effective dates; Revenue.**

(1) REPEAL OF SALES AND USE TAX EXEMPTION FOR GAME BIRDS AND CLAY PIGEONS.

The treatment of s. 77.54 (47) takes effect on the first day of the 3rd month beginning after publication.

(END)