



WISCONSIN LEGISLATIVE COUNCIL ACT MEMO

2003 Wisconsin Act 128 [2003 Senate Bill 6]	Sales and Use Tax Exemption for Game Birds and Clay Pigeons
2003 Acts: www.legis.state.wi.us/2003/data/acts/	Act Memos: www.legis.state.wi.us/lc/act_memo/act_memo.htm

Current law specifies certain exemptions from the general sales and use tax. [s. 77.54, Stats.]

2003 Wisconsin Act 128 adds to these an exemption for the gross receipts from the sale of and the storage, use, or other consumption of live game birds, and clay pigeons, that are sold to bird hunting preserves licensed under s. 169.19, Stats. The Act first applies to sales made on January 1, 2003.

Effective Date: The Act takes effect retroactively to January 1, 2003.

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This memo provides a brief description of the Act. For more detailed information, consult the text of the law and related legislative documents.