



1997 ASSEMBLY BILL 354

May 13, 1997 - Introduced by Representatives MUSSER, GRONEMUS, POWERS, GOETSCH, RYBA, ZUKOWSKI and SERATTI, cosponsored by Senator RUDE. Referred to Committee on Ways and Means.

1 **AN ACT to amend** 563.61 (1) (intro.), subchapter VII (title) of chapter 563
2 [precedes 563.80] and 563.80; and **to create** 563.03 (10m), 563.61 (1) (h) and
3 563.66 (1) (bm) of the statutes; **relating to:** occupational taxes imposed on
4 bingo receipts.

Analysis by the Legislative Reference Bureau

Under current law, the state imposes an occupational tax in the amount of 2% on the *gross* receipts of any organization that is licensed by the gaming board to conduct bingo. Under current law, "gross receipts" mean the total receipts received from the conduct of bingo including, but not limited to, receipts from the sale, rental or use of regular bingo cards, extra regular cards, special bingo cards and bingo supplies. This bill imposes an occupational tax in the amount of 2% on the *net* receipts of any organization that is licensed by the gaming board to conduct bingo. Under the bill, "net receipts" are defined as the gross receipts, less reasonable sums necessarily and actually expended for bingo supplies and equipment, prizes, license fees and other expenses related to the conduct of bingo.

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

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

ASSEMBLY BILL 354**SECTION 1**

1 **SECTION 1.** 563.03 (10m) of the statutes is created to read:

2 563.03 (10m) “Net receipts” means gross receipts, less reasonable sums
3 necessarily and actually expended for bingo supplies and equipment, prizes, license
4 fees and other expenses related to the conduct of bingo.

5 **SECTION 2.** 563.61 (1) (intro.) of the statutes is amended to read:

6 563.61 (1) (intro.) Each licensed organization shall file with the board, on a
7 form prescribed by the board, a semiannual report of bingo operations for each
8 6-month period beginning on the date on which the organization’s license is issued.
9 The report is due on the 60th day after the last day of the reporting period. The report
10 shall be accompanied by the payment of the gross net receipts tax due. The licensed
11 organization shall retain a copy of the report for its permanent records. The report
12 shall include:

13 **SECTION 3.** 563.61 (1) (h) of the statutes is created to read:

14 563.61 (1) (h) A summary statement of the net receipts for each bingo occasion
15 held during the reporting period.

16 **SECTION 4.** 563.66 (1) (bm) of the statutes is created to read:

17 563.66 (1) (bm) The net receipts.

18 **SECTION 5.** Subchapter VII (title) of chapter 563 [precedes 563.80] of the
19 statutes is amended to read:

20 **CHAPTER 563**

21 SUBCHAPTER VII

22 **GROSS NET RECEIPTS TAX**

23 **SECTION 6.** 563.80 of the statutes is amended to read:

