

State of Misconsin 2005 - 2006 LEGISLATURE

LRB-2669/4 JK&MES:wlj&ch:rs

2005 ASSEMBLY BILL 718

October 3, 2005 – Introduced by Representatives Wieckert, Suder, Hines, Ott, Albers, Hundertmark, Kaufert, Hahn, Davis, F. Lasee, Vos, Krawczyk, Townsend, Mursau, Jensen, Gundrum, Sheridan and McCormick, cosponsored by Senators A. Lasee, Olsen, Kanavas and Brown. Referred to Committee on Natural Resources.

- AN ACT to create 71.07 (6g) and 71.10 (4) (cg) of the statutes; relating to: a nonrefundable individual income tax credit for the sales tax paid on the purchase of gun-club memberships and admissions to gun-club activities.
 - Analysis by the Legislative Reference Bureau

This bill creates a nonrefundable individual income tax credit for the sales tax paid on the purchase of a gun-club membership or admission to any activity that is open to the public and offered by a gun club, if the gun club is a nonprofit organization and if the gun club provides certain safety classes approved by the Department of Natural Resources to at least 100 individuals in the calendar year.

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:

- **SECTION 1.** 71.07 (6g) of the statutes is created to read:
- 5 71.07 (**6g**) Gun-club memberships and admission tax credit. (a) *Definitions*.
- 6 In this subsection:

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1. "Claimant" means an individual who files a claim under this subsection.

ASSEMBLY BILL 718

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1	2. "Gun club" does not include a wild animal farm or bird hunting preserve
2	licensed under ch. 169.
3	3. "Safety classes" means all classes approved by the department of natural
4	resources related to hunting, including hunting with a bow, and related to firearms,
5	all terrain vehicles, boats, and snowmobiles.
6	(b) Filing claims. Subject to the limitations provided in this subsection, a
7	claimant may claim as a credit against the tax imposed under s. 71.02, up to the
8	amount of those taxes, an amount equal to the amount of the taxes imposed under
9	s. 77.52 that the claimant paid in the taxable year on the purchase of a gun-club
10	membership or admission to any activity that is open to the public and offered by a
11	gun club, including safety classes, if the gun club is a nonprofit organization and if
12	the gun club provides safety classes to at least 100 individuals in the calendar year.
13	(c) Limitations. No credit may be allowed under this subsection unless it is
14	claimed within the time period under s. $71.75(2)$.
15	(d) $Administration$. Subsection (9e) (d), to the extent that it applies to the credit
16	under that subsection, applies to the credit under this subsection.
17	Section 2. 71.10 (4) (cg) of the statutes is created to read:
18	71.10 (4) (cg) The gun-club memberships and admissions tax credit under s.
19	71.07 (6g).
20	Section 3. Initial applicability.

(1) This act first applies to taxable years beginning on January 1, 2006.

(END)