



## 2025 SENATE BILL 237

May 9, 2025 - Introduced by Senators JAMES, NASS and WANGGAARD, cosponsored by Representatives GREEN, ANDRACA, BEHNKE, MELOTIK, MURSAU, NOVAK, O'CONNOR and SUBECK. Referred to Committee on Judiciary and Public Safety.

1     **AN ACT** *to create* 77.54 (75) of the statutes; **relating to:** a sales and use tax  
2             exemption for equipment associated with the use of a search and rescue dog.

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***Analysis by the Legislative Reference Bureau***

This bill provides a sales and use tax exemption for the sale of tangible personal property used to train, manage, or control a search and rescue dog. The bill requires a purchaser to provide an exemption certificate to the seller in order to claim the exemption.

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:***

3             **SECTION 1.** 77.54 (75) of the statutes is created to read:  
4             77.54 (75) (a) In this subsection, “search and rescue dog” means a canine that  
5             is trained or being trained by a state or nationally recognized search and rescue

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1 agency to locate lost or missing individuals or victims of disasters in search and  
2 rescue activities.

3 (b) The sales price from the sale of and the storage, use, or other consumption  
4 of tangible personal property used to train, manage, or control a search and rescue  
5 dog.

6 **SECTION 2. Effective date.**

7 (1) This act takes effect on the first day of the 3rd month beginning after  
8 publication.

9 **(END)**