

State of Misconsin 2017 - 2018 LEGISLATURE

LRB-4816/1 JK&CMH:ahe

2017 ASSEMBLY BILL 806

December 28, 2017 - Introduced by Representatives Anderson, Hebl, Brostoff, Young, C. Taylor, Zamarripa and Subeck, cosponsored by Senators L. Taylor and Risser. Referred to Committee on Ways and Means.

AUTHORS SUBJECT TO CHANGE

1	AN ACT to amend chapter 77 (title); and to create 20.455 (5) (hv) and subchapter
2	XIII of chapter 77 [precedes 77.997] of the statutes; relating to: imposing a tax
3	on firearm manufacturers and services provided to victims of crimes involving
4	firearms, making an appropriation, and providing a penalty.

Analysis by the Legislative Reference Bureau

This bill imposes a tax on a firearms manufacturer at the rate of 0.5 percent of the manufacturer's list price for each firearm made by the manufacturer that is offered for sale in this state. The tax collected under this bill is to be used by the Department of Justice to provide services to victims of crimes involving firearms.

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

- **SECTION 1.** 20.455 (5) (hv) of the statutes is created to read:
- 6 20.455 (5) (hv) Victims of firearm crimes. All moneys received under subch.
- 7 XIII of ch. 77 to provide services to victims of crimes involving firearms.
- 8 **Section 2.** Chapter 77 (title) of the statutes is amended to read:

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1	CHAPTER 77
2	TAXATION OF FOREST CROPLANDS;
3	REAL ESTATE TRANSFER FEES;
4	SALES AND USE TAXES; COUNTY AND
5	SPECIAL DISTRICT SALES AND USE
6	TAXES; MANAGED FOREST LAND;
7	ECONOMIC DEVELOPMENT SURCHARGE;
8	LOCAL FOOD AND BEVERAGE TAX;
9	LOCAL RENTAL CAR TAX; PREMIER
10	RESORT AREA TAXES; STATE RENTAL
11	VEHICLE FEE; DRY CLEANING FEES;
12	FIREARMS TAX
13	Section 3. Subchapter XIII of chapter 77 [precedes 77.997] of the statutes is
14	created to read:
15	CHAPTER 77
16	SUBCHAPTER XIII
17	FIREARMS TAX
18	77.997 Imposition. For the privilege of doing business in this state, beginning
19	on July 1, 2018, there is imposed a tax on each manufacturer of firearms at the rate
20	of 0.5 percent of the manufacturer's list price for each firearm made by the
21	manufacturer that is offered for sale in this state. The tax imposed by this
22	subchapter for each calendar quarter is due and payable on the last day of the month
23	next succeeding the calendar quarter for which imposed. Persons who owe amounts
24	under this subchapter shall pay them to the department of revenue in the manner
25	determined by the department.

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77.9971 Administration. (1) The department of revenue shall administer
the tax under this subchapter and may take any action, conduct any proceeding, and
impose interest and penalties.
(2) Sections 77.60, 77.61 (2), (4), (5), (6), (8), (9), (12) to (15), and (19m), and
77.62, as they apply to the taxes under subch. III, apply to the tax under this
subchapter.
(3) Persons who are subject to the tax under this subchapter shall register with
the department of revenue. Any person who is required to register and who fails to
do so, including any person authorized to act on behalf of a corporation, partnership,
or other person, is guilty of a misdemeanor.
(4) All moneys collected under this subchapter shall be credited to the
appropriation account under s. 20.455 (5) (hv).

(END)