



State of Wisconsin  
2023 - 2024 LEGISLATURE

LRB-5260/1  
JK:skw

## 2023 ASSEMBLY BILL 807

December 8, 2023 - Introduced by Representatives RODRIGUEZ and SINICKI, cosponsored by Senator MARKLEIN. Referred to Committee on Ways and Means.

\*\*\*AUTHORS SUBJECT TO CHANGE\*\*\*

- 1 **AN ACT to amend** 77.52 (2) (a) 2. a.; and **to create** 77.52 (2) (a) 2. d. of the statutes;  
2 **relating to:** a sales tax exemption for sales of admissions to the Wisconsin  
3 State Fair at State Fair Park.

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### *Analysis by the Legislative Reference Bureau*

Current law imposes a sales tax on the sale of admissions to amusement, athletic, entertainment, or recreational events or places except county fairs. Current law also provides exemptions for the sale of admissions by a gun club that is a nonprofit organization and by a nonprofit organization to participate in any sports activity in which more than 50 percent of the participants are 19 years of age or younger.

This bill provides a sales tax exemption to the sale of admissions to the Wisconsin State Fair at State Fair Park.

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:***

