

State of Misconsin 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.

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.

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

ASSEMBLY BILL 807

SECTION 1.	77.52 ((2) (a)	2. a	of the	statutes	is amen	ded to read:

77.52 (2) (a) 2. a. Except as provided in subd. 2. b. and, c., and d., the sale of admissions to amusement, athletic, entertainment or recreational events or places except county fairs, the sale, rental or use of regular bingo cards, extra regular cards, special bingo cards and the sale of bingo supplies to players and the furnishing, for dues, fees or other considerations, the privilege of access to clubs or the privilege of having access to or the use of amusement, entertainment, athletic or recreational devices or facilities, including the sale or furnishing of use of recreational facilities on a periodic basis or other recreational rights, including but not limited to membership rights, vacation services and club memberships.

Section 2. 77.52 (2) (a) 2. d. of the statutes is created to read:

77.52 (2) (a) 2. d. Taxable sales do not include the sale of admissions to the Wisconsin state fair at state fair park.

SECTION 3. Effective date.

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

(END)