



**WISCONSIN LEGISLATIVE COUNCIL
AMENDMENT MEMO**

2005 Assembly Bill 718

**Assembly Substitute
Amendment 2 and Assembly
Amendment 1 to Assembly
Substitute Amendment 2**

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Assembly Bill 718 creates an income tax credit for the amount of sales tax paid by the taxpayer on the purchase of a gun club membership or admission to an activity that is open to the public and offered by the gun club. To qualify for this income tax credit, the gun club must be a nonprofit organization and must provide safety classes that are approved by the Department of Natural Resources (DNR) to at least 100 individuals in a calendar year. The income tax credit is “nonrefundable” which means that the taxpayer does not qualify for the tax credit if the taxpayer does not have income tax liability. The safety classes that must be offered by the gun club include courses related to hunting, all-terrain vehicles, boats, and snowmobiles. The effective date of the bill is January 1, 2006.

Assembly Substitute Amendment 2 excludes from “taxable sales” (which creates a sales tax exemption) the sale of admissions by a gun club, including gun club memberships, if the gun club is a nonprofit organization and the gun club provides safety classes to at least 100 individuals in a calendar year. “Gun club” is defined in the substitute amendment to include a trap shooting club, skeet-shooting club, sporting-clay club, rifle and pistol club, sportsman’s club, hunting club, rod and gun club, hunting and fishing club, and conservation club. The definition of “gun club” excludes a wild animal farm or bird hunting preserve. The effective date of the substitute amendment is July 1, 2007.

Assembly Amendment 1 to Assembly Substitute Amendment 2 changes the requirements for safety classes so that the gun club must provide at least 25 individuals with safety training in a calendar year.

Legislative History

Assembly Substitute Amendment 2 was offered by Representative Wieckert on December 13, 2005. The Assembly Committee on Natural Resources recommended adoption of Assembly Substitute Amendment 2 on January 9, 2006 by a vote of Ayes, 14; Noes, 0; and recommended passage of the bill, as amended, by a vote of Ayes, 14; Noes, 0.

Assembly Amendment 1 to Assembly Substitute Amendment 2 was offered by the Joint Committee on Finance on January 25, 2006 and adoption of the amendment was recommended by the Joint Committee on Finance by a vote of Ayes, 15; Noes, 1. The Joint Committee on Finance recommended passage of Assembly Bill 718, as amended, by a vote of Ayes, 15; Noes, 1, on January 26, 2006.

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