



State of Wisconsin
2023 - 2024 LEGISLATURE

LRB-3542/1
JK:wlj

2023 SENATE BILL 353

June 29, 2023 - Introduced by Senators SPREITZER, L. JOHNSON, AGARD, CARPENTER, HESSELBEIN, LARSON, ROYS and SMITH, cosponsored by Representatives SUBECK, GUSTAFSON, STUBBS, ANDRACA, C. ANDERSON, J. ANDERSON, ARMSTRONG, BARE, BEHNKE, BILLINGS, CABRERA, CONLEY, CONSIDINE, DONOVAN, DOYLE, GOYKE, HONG, JACOBSON, JOERS, MOORE OMOKUNDE, MYERS, OHNSTAD, ORTIZ-VELEZ, PALMERI, RATCLIFF, SHANKLAND, SHELTON, SINICKI, SNODGRASS, VINING and DRAKE. Referred to Committee on Universities and Revenue.

AUTHORS SUBJECT TO CHANGE

1 **AN ACT to amend** 77.52 (13) and 77.53 (10); and **to create** 77.54 (70) of the
2 statutes; **relating to:** a sales and use tax exemption for gun safety items.

Analysis by the Legislative Reference Bureau

This bill creates a sales and use tax exemption for sales of gun safes, trigger locks, and gun barrel locks.

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:

3 **SECTION 1.** 77.52 (13) of the statutes is amended to read:

4 77.52 (13) For the purpose of the proper administration of this section and to
5 prevent evasion of the sales tax it shall be presumed that all receipts are subject to
6 the tax until the contrary is established. The burden of proving that a sale of tangible
7 personal property, or items, property, or goods under sub. (1) (b), (c), or (d), or services

SENATE BILL 353**SECTION 1**

1 is not a taxable sale at retail is upon the person who makes the sale unless that
2 person takes from the purchaser an electronic or a paper certificate, in a manner
3 prescribed by the department, to the effect that the property, item, good, or service
4 is purchased for resale or is otherwise exempt, except that no certificate is required
5 for the sale of tangible personal property, or items, property, or goods under sub. (1)
6 (b), (c), or (d), or services that are exempt under s. 77.54 (5) (a) 3., (7), (7m), (8), (10),
7 (11), (14), (15), (17), (20n), (21), (22b), (31), (32), (35), (36), (37), (42), (44), (45), (46),
8 (51), (52), (66), ~~and (67)~~, and (70).

9 **SECTION 2.** 77.53 (10) of the statutes is amended to read:

10 77.53 (10) For the purpose of the proper administration of this section and to
11 prevent evasion of the use tax and the duty to collect the use tax, it is presumed that
12 tangible personal property, or items, property, or goods under s. 77.52 (1) (b), (c), or
13 (d), or taxable services sold by any person for delivery in this state is sold for storage,
14 use, or other consumption in this state until the contrary is established. The burden
15 of proving the contrary is upon the person who makes the sale unless that person
16 takes from the purchaser an electronic or paper certificate, in a manner prescribed
17 by the department, to the effect that the property, or items, property, or goods under
18 s. 77.52 (1) (b), (c), or (d), or taxable service is purchased for resale, or otherwise
19 exempt from the tax, except that no certificate is required for the sale of tangible
20 personal property, or items, property, or goods under s. 77.52 (1) (b), (c), or (d), or
21 services that are exempt under s. 77.54 (7), (7m), (8), (10), (11), (14), (15), (17), (20n),
22 (21), (22b), (31), (32), (35), (36), (37), (42), (44), (45), (46), (51), (52), ~~and (67)~~, and (70).

23 **SECTION 3.** 77.54 (70) of the statutes is created to read:

