State of Wisconsin
2025 - 2026 LEGISLATURE

LRB-5191/1
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2025 SENATE BILL 606

October 30, 2025 - Introduced by Senator JACQUE, cosponsored by Representatives GREEN, BEHNKE, CALLAHAN, GOEBEN, B. JACOBSON, KREIBICH, MAXEY, MOSES, PIWOWARCZYK, SWEARINGEN and TUCKER. Referred to Committee on Agriculture and Revenue.

AN ACT ***to amend*** 77.52 (13) and 77.53 (10); ***to create*** 77.54 (76) of the statutes; **relating to:** a sales and use tax exemption for firearms, bows and arrows for archery, crossbows, and ammunition sold during certain times of the year.

Analysis by the Legislative Reference Bureau

This bill creates a sales and use tax exemption for firearms, including accessories, attachments and parts; bows and arrows for archery and crossbows, including accessories; and ammunition that are sold on July 4 and during the third week of December.

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 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:

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

77.52 **(13)** For the purpose of the proper administration of this section and to prevent evasion of the sales tax it shall be presumed that all receipts are subject to the tax until the contrary is established. The burden of proving that a sale of tangible personal property, or items, property, or goods under sub. (1) (b), (c), or (d), or services is not a taxable sale at retail is upon the person who makes the sale unless that person takes from the purchaser an electronic or a paper certificate, in a manner prescribed by the department, to the effect that the property, item, good, or service is purchased for resale or is otherwise exempt, except that no certificate is required for the sale of tangible personal property, or items, property, or goods under sub. (1) (b), (c), or (d), or services that are exempt under s. 77.54 (5) (a) 3., (7), (7m), (8), (10), (11), (14), (15), (17), (20n), (21), (22b), (31), (32), (35), (36), (37), (42), (44), (45), (46), (51), (52), (64), (66), (67), (71), ~~and~~ (72), and (76).

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

77.53 **(10)** For the purpose of the proper administration of this section and to prevent evasion of the use tax and the duty to collect the use tax, it is presumed that tangible personal property, or items, property, or goods under s. 77.52 (1) (b), (c), or (d), or taxable services sold by any person for delivery in this state is sold for storage, use, or other consumption in this state until the contrary is established. The burden of proving the contrary is upon the person who makes the sale unless that person takes from the purchaser an electronic or paper certificate, in a manner prescribed by the department, to the effect that the property, or items, property, or goods under s. 77.52 (1) (b), (c), or (d), or taxable service is purchased for resale, or otherwise exempt from the tax, except that no certificate is required for the sale of tangible personal property, or items, property, or goods under s. 77.52 (1) (b), (c), or (d), or services that are exempt under s. 77.54 (7), (7m), (8), (10), (11), (14), (15), (17), (20n), (21), (22b), (31), (32), (35), (36), (37), (42), (44), (45), (46), (51), (52), (64), (66), (67), (71), ~~and~~ (72), and (76).

SECTION 3. 77.54 (76) of the statutes is created to read:

77.54 **(76)** The sales price from the sale of and the storage, use, or other consumption of any of the following if sold on July 4 and during the 3rd week of December:

(a) Firearms, including accessories, attachments, and parts.

(b) Bows and arrows for archery and crossbows, including accessories.

(c) Ammunition.

SECTION 4. Effective date.

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

(END)