



State of Wisconsin
2025 - 2026 LEGISLATURE

LRB-4081/1
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2025 ASSEMBLY BILL 610

October 29, 2025 - Introduced by Representatives GREEN, BEHNKE, CALLAHAN, GOEBEN, B. JACOBSON, KREIBICH, MAXEY, MOSES, PIWOWARCZYK, SWEARINGEN, TUCKER and PRONSCHINSKE, cosponsored by Senator JACQUE. Referred to Committee on Ways and Means.

AUTHORS SUBJECT TO CHANGE

- 1 **AN ACT** *to amend* 77.52 (13) and 77.53 (10); *to create* 77.54 (76) of the statutes;
- 2 **relating to:** a sales and use tax exemption for firearms, bows and arrows for
- 3 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:

- 4 **SECTION 1.** 77.52 (13) of the statutes is amended to read:
- 5 **77.52 (13)** For the purpose of the proper administration of this section and to

ASSEMBLY BILL 610**SECTION 1**

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

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

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

ASSEMBLY BILL 610**SECTION 2**

1 (20n), (21), (22b), (31), (32), (35), (36), (37), (42), (44), (45), (46), (51), (52), (64), (66),
2 (67), (71), ~~and (72)~~, and (76).

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

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

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

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

9 (c) Ammunition.

10 **SECTION 4. Effective date.**

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

13 **(END)**