



## 2023 ASSEMBLY BILL 469

October 5, 2023 - Introduced by Representatives J. ANDERSON, C. ANDERSON, BALDEH, CABRERA, DRAKE, EMERSON, JOERS, OHNSTAD, PALMERI, RATCLIFF, SHELTON, SNODGRASS, STUBBS, SUBECK, SINICKI and HAYWOOD, cosponsored by Senators TAYLOR, AGARD, L. JOHNSON, LARSON and ROYS. Referred to Committee on Ways and Means.

\*\*\*AUTHORS SUBJECT TO CHANGE\*\*\*

1     **AN ACT** *to amend* chapter 77 (title); and *to create* 20.455 (5) (hv) and subchapter  
2           XIII of chapter 77 [precedes 77.997] of the statutes; **relating to:** imposing a tax  
3           on firearm manufacturers, services provided to victims of crimes involving  
4           firearms, making an appropriation, and providing a penalty.

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### *Analysis by the Legislative Reference Bureau*

This bill imposes a tax on a firearms manufacturer at the rate of 0.5 percent of the manufacturer's list price for each firearm made by the manufacturer that is offered for sale in this state. The tax collected under the bill is to be used by the Department of Justice to provide services to victims of crimes involving firearms.

Because this bill creates a new crime or revises a penalty for an existing crime, the Joint Review Committee on Criminal Penalties may be requested to prepare a report.

For further information see the state fiscal estimate, which will be printed as an appendix to this bill.

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

5           **SECTION 1.** 20.455 (5) (hv) of the statutes is created to read:

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**SECTION 1**

1           20.455 (5) (hv) *Victims of firearm crimes*. All moneys received under subch.  
2 XIII of ch. 77 to provide services to victims of crimes involving firearms.

3           **SECTION 2.** Chapter 77 (title) of the statutes is amended to read:

4   **CHAPTER 77**

5   **TAXATION OF FOREST CROPLANDS;**

6   **REAL ESTATE TRANSFER FEES;**

7   **SALES AND USE TAXES; COUNTY AND**

8   **SPECIAL DISTRICT SALES AND USE**

9   **TAXES; MANAGED FOREST LAND;**

10    **ECONOMIC DEVELOPMENT SURCHARGE;**

11    **LOCAL FOOD AND BEVERAGE TAX;**

12    **LOCAL RENTAL CAR TAX; PREMIER**

13    **RESORT AREA TAXES; STATE RENTAL**

14    **VEHICLE FEE; DRY CLEANING FEES;**

15   **FIREARMS TAX**

16           **SECTION 3.** Subchapter XIII of chapter 77 [precedes 77.997] of the statutes is  
17 created to read:

18   **CHAPTER 77**

19   **SUBCHAPTER XIII**

20   **FIREARMS TAX**

21           **77.997 Imposition.** For the privilege of doing business in this state, beginning  
22 on July 1, 2023, there is imposed on each manufacturer of firearms a tax at the rate  
23 of 0.5 percent of the manufacturer's list price for each firearm made by the  
24 manufacturer that is offered for sale in this state. The tax imposed by this  
25 subchapter for each calendar quarter is due and payable on the last day of the month

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1 next succeeding the calendar quarter for which imposed. Persons who owe amounts  
2 under this subchapter shall pay them to the department of revenue in the manner  
3 determined by the department.

4 **77.9971 Administration. (1)** The department of revenue shall administer  
5 the tax under this subchapter and may take any action, conduct any proceeding, and  
6 impose interest and penalties.

7 **(2)** Sections 77.60, 77.61 (2), (4), (5), (6), (8), (9), (12) to (15), and (19m), and  
8 77.62, as they apply to the taxes under subch. III, apply to the tax under this  
9 subchapter.

10 **(3)** Persons who are subject to the tax under this subchapter shall register with  
11 the department of revenue. Any person who is required to register and who fails to  
12 do so, including any person authorized to act on behalf of a corporation, partnership,  
13 or other person, is guilty of a misdemeanor.

14 **(4)** All moneys collected under this subchapter shall be credited to the  
15 appropriation account under s. 20.455 (5) (hv).

16 **(END)**