



2019 ASSEMBLY BILL 446

September 13, 2019 - Introduced by Representatives ANDERSON, BOWEN, BROSTOFF, FIELDS, HEBL, L. MYERS, POPE, SINICKI, STUBBS, SUBECK and ZAMARRIPA, cosponsored by Senators L. TAYLOR and LARSON. 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 and services provided to victims of crimes involving
4 firearms, making an appropriation, and providing a penalty.

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 this 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.

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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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)**