



**SENATE SUBSTITUTE AMENDMENT 1,
TO SENATE BILL 12**

February 27, 2025 - Offered by Senator WANGGAARD.

1 **AN ACT** *to renumber* 77.51 (3rm); *to amend* 77.52 (13) and 77.53 (10); *to*
2 *create* 77.51 (3rh), 77.51 (3rj) and 77.54 (75) of the statutes; **relating to:** a
3 sales and use tax exemption for the sale of firearm storage and safety devices.

Analysis by the Legislative Reference Bureau

This bill creates a sales and use tax exemption for sales of firearm storage devices and firearm safety devices. Under the bill, a “firearm storage device” is a container or enclosure designed to safely store firearms and that is secured by a lock, and excludes glass-faced cabinets, containers, or other forms of storage designed to display firearms. Also, the bill defines “firearm safety device” as a device to be equipped or installed on a firearm designed to prevent unauthorized access to the firearm or to prevent it from being operated without first deactivating the device.

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

4 **SECTION 1.** 77.51 (3rh) of the statutes is created to read:

SECTION 1

1 **77.51 (3rh)** “Firearm safety device” means a device to be equipped or
2 installed on a firearm designed to prevent unauthorized access to the firearm or to
3 prevent it from being operated without first deactivating the device.

4 **SECTION 2.** 77.51 (3rj) of the statutes is created to read:

5 **77.51 (3rj)** “Firearm storage device” means a container or enclosure designed
6 for the principal purpose of safely storing a firearm and secured by a combination
7 lock, key lock, or lock based on biometric information which, once locked is
8 incapable of being opened without the combination, key, or biometric information,
9 respectively. “Firearm storage device” does not include a glass-faced cabinet,
10 container, or other form of storage designed to display firearms.

11 **SECTION 3.** 77.51 (3rm) of the statutes is renumbered 77.51 (3re).

12 **SECTION 4.** 77.52 (13) of the statutes is amended to read:

13 **77.52 (13)** For the purpose of the proper administration of this section and to
14 prevent evasion of the sales tax it shall be presumed that all receipts are subject to
15 the tax until the contrary is established. The burden of proving that a sale of
16 tangible personal property, or items, property, or goods under sub. (1) (b), (c), or (d),
17 or services is not a taxable sale at retail is upon the person who makes the sale
18 unless that person takes from the purchaser an electronic or a paper certificate, in
19 a manner prescribed by the department, to the effect that the property, item, good,
20 or service is purchased for resale or is otherwise exempt, except that no certificate is
21 required for the sale of tangible personal property, or items, property, or goods
22 under sub. (1) (b), (c), or (d), or services that are exempt under s. 77.54 (5) (a) 3., (7),
23 (7m), (8), (10), (11), (14), (15), (17), (20n), (21), (22b), (31), (32), (35), (36), (37), (42),
24 (44), (45), (46), (51), (52), (64), (66), (67), (71), ~~and (72), and (75).~~

SECTION 5

SECTION 5. 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 (75).

SECTION 6. 77.54 (75) of the statutes is created to read:

77.54 (75) The sales price from the sale of and the storage, use, or other consumption of firearm storage devices and firearm safety devices. A firearm sold with a firearm safety device already installed on it is treated as the sale of a firearm and not the sale of a firearm safety device.

SECTION 7. Effective date.

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

(END)