



State of Wisconsin
2025 - 2026 LEGISLATURE

LRB-1049/P2

JK:cdc

DOA:.....Martin, BB0129 - Sales tax exemption for gun safes, trigger locks, and barrel locks

FOR 2025-2027 BUDGET -- NOT READY FOR INTRODUCTION

AN ACT ...; relating to: the budget.

Analysis by the Legislative Reference Bureau

TAXATION

GENERAL TAXATION

Sales and use tax exemption for gun safety items

This bill creates a sales and use tax exemption for sales of gun safes, trigger locks, and gun barrel locks.

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 and local 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. 77.54 (76) of the statutes is created to read:

77.54 (76) (a) The sales price from the sale of and the storage, use, or other consumption of gun safes that are specifically designed for the storage of guns, but not other items used for gun storage, such as locking gun cabinets and racks.

(b) The sales price from the sale of and the storage, use, or other consumption of trigger locks and gun barrel locks.

SECTION 9437. Effective dates; Revenue.

(1) GUN SAFES, TRIGGER LOCKS, AND BARREL LOCKS. The treatment of ss. 77.52

BILL

SECTION 9437

(13), 77.53 (10), and 77.54 (76) takes effect on the first day of the 3rd month beginning after publication.

(END)