



## 2011 ASSEMBLY BILL 666

March 6, 2012 - Introduced by Representatives KLEEFISCH, SPANBAUER, JACQUE, NERISON, ZIEGELBAUER, BIES, BROOKS, DOYLE, THIESFELDT, PETRYK, RADCLIFFE, TURNER, JORGENSEN, ZEPNICK, KNILANS, STRACHOTA, KOOYENGA, MEYER, T. LARSON, ENDSLEY, PETROWSKI and RIVARD, cosponsored by Senators GROTHMAN, HOLPERIN, LASEE, KEDZIE, T. CULLEN, SCHULTZ and HANSEN. Referred to Committee on Ways and Means. Referred to Joint Survey Committee on Tax Exemptions.

1     **AN ACT** *to create* 70.111 (25m) and 77.54 (23n) of the statutes; **relating to:** sales  
2             and property tax exemptions for property used by commercial radio and  
3             television stations.

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### *Analysis by the Legislative Reference Bureau*

Under current law, digital broadcasting equipment owned and used by a radio or television station is exempt from personal property taxes. In addition, the sale of radio and television programs, including related advertising, is exempt from the sales and use tax.

This bill provides a property tax exemption for the personal property of a commercial radio or television station that is used in the origination or integration of various sources of program material for commercial radio or television transmissions that are free to receive. The bill also creates a sales and use tax exemption for the equipment that is sold to a person who is licensed to operate a commercial radio or television station in this state, if the equipment is used in the origination or integration of various sources of program material for commercial radio or television transmissions that are free to receive.

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.

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For further information see the *state and local* 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:*

1           **SECTION 1.** 70.111 (25m) of the statutes is created to read:

2           70.111 (25m) COMMERCIAL RADIO AND TELEVISION STATION PROPERTY. Personal  
3 property of a commercial radio or television station that is used in the origination or  
4 integration of various sources of program material for commercial radio or television  
5 transmissions that are free to receive, including transmitters, towers, vehicles  
6 licensed for highway use, and personal property used to transmit or receive signals  
7 from a satellite. The exemption under this subsection applies to the property  
8 described in this subsection regardless of whether the property is considered  
9 personal property or is so affixed to real property as to be classified as real property.

10           **SECTION 2.** 77.54 (23n) of the statutes is created to read:

11           77.54 (23n) The sales price from the sales of and the storage, use, or other  
12 consumption of tangible personal property and property and goods under s. 77.52 (1)  
13 (c) or (d) to a person who is licensed to operate a commercial radio or television station  
14 in this state, if the tangible personal property or property or goods under s. 77.52 (1)  
15 (c) or (d) is used in, or is fuel or electricity consumed in, the origination or integration  
16 of various sources of program material for commercial radio or television  
17 transmissions that are free to receive. This subsection applies to vehicles licensed  
18 for highway use and equipment used to transmit or receive signals from a satellite.

19           **SECTION 3. Initial applicability.**

20           (1) The treatment of section 70.111 (25m) of the statutes first applies to the  
21 property tax assessments as of January 1, 2012.

