



2017 SENATE BILL 501

October 27, 2017 - Introduced by Senators PETROWSKI, BEWLEY, OLSEN and TESTIN, cosponsored by Representatives QUINN, EDMING, SKOWRONSKI, TAUCHEN, KITCHENS, GENRICH, ZIMMERMAN, KUGLITSCH, HORLACHER, RIPP, SUMMERFIELD, KRUG, KOLSTE, SPIROS and ZEPNICK. Referred to Committee on Revenue, Financial Institutions and Rural Issues.

1 **AN ACT to create** 77.54 (65) of the statutes; **relating to:** a sales and use tax
2 exemption for services performed during a disaster period by electric
3 cooperatives or telecommunications utilities.

Analysis by the Legislative Reference Bureau

This bill creates a sales and use tax exemption for services provided by an electric cooperative to another electric cooperative, or by a telecommunications utility to another telecommunications utility, for disaster relief work performed in conjunction with a declared state of emergency.

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:

4 **SECTION 1.** 77.54 (65) of the statutes is created to read:
5 77.54 (65) (a) The sales price from the sale of and the use or other consumption
6 of a service provided by an electric cooperative to another electric cooperative, or by

SENATE BILL 501**SECTION 1**

1 a telecommunications utility to another telecommunications utility, for disaster
2 relief work performed during a disaster period.

3 (b) In this subsection:

4 1. "Declared state of emergency" means a state of emergency declared by the
5 governor under s. 323.10.

6 2. "Disaster period" means the time that begins 10 days before a declared state
7 of emergency and ends 60 days after the declared state of emergency ends.

8 3. "Disaster relief work" means work, including repairing, renovating,
9 installing, building, or performing other services or activities, relating to
10 infrastructure in this state that has been damaged, impaired, or destroyed in
11 connection with a declared state of emergency.

12 4. "Electric cooperative" has the meaning given in s. 76.48 (1g) (c).

13 5. "Telecommunications utility" has the meaning given in s. 196.01 (10).

14 **SECTION 2. Effective date.**

15 (1) This act takes effect retroactively on January 1, 2017.

16 (END)