

**2001 DRAFTING REQUEST**

**Senate Amendment (SA-SSA1-SB55)**

Received: 06/15/2001

Received By: jkreye

Wanted: As time permits

Identical to LRB:

For: Senate Democratic Caucus

By/Representing: Keckhaver

This file may be shown to any legislator: NO

Drafter: jkreye

May Contact:

Addl. Drafters: shoveme

Subject: Tax - sales

Extra Copies:

Submit via email: NO

Requester's email:

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**Pre Topic:**

SDC:.....Keckhaver - CN5020,

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**Topic:**

Sales tax imposed on mobile telecommunications services

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**Instructions:**

See Attached

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**Drafting History:**

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
/?	jkreye 06/16/2001 shoveme 06/16/2001	gilfokm 06/16/2001		_____			
/1	jkreye 06/18/2001	gilfokm 06/18/2001	jfrantze 06/16/2001	_____	lrb docadmin 06/16/2001		
/2			kfollet 06/19/2001	_____	gretskl 06/19/2001		

FE Sent For:

<END>

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/?	jkreye 06/16/2001 shoveme 06/16/2001	gilfokm 06/16/2001 <i>12-6/18 King</i>					
/1				jfrantze 06/16/2001 <i>6/19</i>	lrb_docadmin 06/16/2001 <i>6/19 self</i>		

Vers.    Drafted    Reviewed    Typed    Proofed    Submitted    Jacketed    Required

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1?	jkreye	1 - <i>Cef. King</i> <i>16-01</i>	<i>6/16</i>	<i>6/16</i>	<i>6/16</i>		
<i>11 MES 6/16/01</i>							

FE Sent For:

<END>

caucus number 5019

duplicate flag:

Other reference numbers:

LFB Sum #:

duplicate with:

bill number/amendment number:

LRB draft #

LRB P-draft:

description: Modify the PTRC to equal 13.3% of the first \$2000 in property taxes or rent constituting property taxes) beginning in 2001 (or 13.3% of the first \$1000 for a married person filing separately). The maximum credit would be \$266.

other notes

drafting instructions:

more instructions:

GPR: \$0.00

PR: \$0.00

SEG: \$0.00

Other:

MES

FED: \$0.00

TANF: \$0.00

All Funds: \$0.00

GPR-REV: \$0.00

SEG-REV: \$0.00

PR-REV: \$0.00

no fiscal impact: x

unknown impact:

caucus number 5020

duplicate flag:

Other reference numbers:

LFB Sum #:

duplicate with:

bill number/amendment number:

LRB draft #

LRB P-draft: 2399

description: Incorporate the provisions of LRB 2399, relating to: the excise tax imposed on the sales of mobile telecommunications services.

other notes

drafting instructions:

more instructions:

GPR: \$0.00

PR: \$0.00

SEG: \$0.00

Other:

JK

FED: \$0.00

TANF: \$0.00

All Funds: \$0.00

GPR-REV: \$0.00

SEG-REV: \$0.00

PR-REV: \$0.00

no fiscal impact:

unknown impact: x

caucus number 9513

duplicate flag:

Other reference numbers: Paper 106

LFB Sum #:

duplicate with:

FM 1643 and 1644

bill number/amendment number:

LRB draft #

LRB P-draft:

description: Creation of an Artistic Endowment Foundation.

other notes Monies for the fund would be generated via an income tax credit. It is estimated that this credit could reduce collections by \$4.8 million per year for the duration of the credit.

drafting instructions:

more instructions:

GPR: \$0.00

PR: \$0.00

SEG: \$0.00

Other:

JK & MES

FED: \$0.00

TANF: \$0.00

All Funds: \$0.00

GPR-REV: \$0.00

SEG-REV: \$0.00

PR-REV: \$0.00

no fiscal impact: x

unknown impact:

Agency: General Fund Taxes

Number of Amendments: 6

General Fund Taxes

**General Fund Taxes – Sales and Use Tax – Mobile Telecom Sourcing Act**

**CN 5020**

- Incorporate the provisions of LRB 2399, relating to: the sales tax imposed on the sales of mobile telecommunications services (copy attached).
- This proposal has not been the subject of a previous paper or motion.
- Effect on revenues: without the change in law by August 1, 2002, Wisconsin will lose sales tax revenue because we currently tax some transactions that will be sourced to other states under the new federal sourcing Act, as explained in the attached drafting instructions from DOR. Passage of the bill will not enhance revenues but will prevent substantial loss of sales tax revenue after August 1, 2002.

**BILL**

1           **77.525 Reduction to prevent double taxation.** Any person who is subject  
2 to the tax under s. 77.52 (2) (a) 5. a. on telecommunications services that terminate  
3 in this state and who has paid a similar tax on the same services to another state may  
4 reduce the amount of the tax remitted to this state by an amount equal to the similar  
5 tax properly paid to another state on those services or by the amount due this state  
6 on those services, whichever is less. That person shall refund proportionally to the  
7 persons to whom the tax under s. 77.52 (2) (a) 5. a. was passed on an amount equal  
8 to the amounts not remitted.

9           **SECTION 5.** 77.54 (46) of the statutes is created to read:

10           **77.54 (46)** The gross receipts from the sale of and the storage, use, or other  
11 consumption of telecommunications services, if the telecommunications services are  
12 obtained by using the rights to purchase telecommunications services, including  
13 purchasing reauthorization numbers, by paying in advance and by using an access  
14 number and authorization code; and if the tax imposed under s. 77.52 or 77.53 was  
15 previously paid on the sale or purchase of such rights.

16           **SECTION 6.** 77.72 (3) (b) of the statutes is amended to read:

17           **77.72 (3) (b) *Exceptions.*** ~~Communication~~ A communication service has a situs  
18 where the customer is billed for the service if the customer calls collect or pays by  
19 credit card. Mobile telecommunications services have a situs at the customer's place  
20 of primary use of the services, as determined under P.L. 106-252. Towing services  
21 have a situs at the location to which the vehicle is delivered. Services performed on  
22 tangible personal property have a situs at the location where the property is  
23 delivered to the buyer.

24           **SECTION 7. Initial applicability.**

**Legislative Proposal Summary  
Wisconsin Department of Revenue  
IS&E Division**

January 31, 2001

**TITLE**

**Conform Sales and Use Tax Law to the Mobile Telecommunications Sourcing Act**

**DESCRIPTION OF CURRENT LAW AND PROBLEM**

Public Law 106-252 ("Mobile Telecommunications Sourcing Act") was signed by the President on July 28, 2000 and applies only for customer bills issued after August 1, 2002. The Mobile Telecommunications Sourcing Act will basically source state and local taxes on mobile telecommunications services (e.g., cellular telephone services) to the customer's place of primary use, regardless of where the calls originate or terminate.

Public Law 106-252 is available at [http://frwebgate.access.gpo.gov/cgi-bin/getdoc.cgi?dbname=106\\_cong\\_public\\_laws&docid=f:publ252.106](http://frwebgate.access.gpo.gov/cgi-bin/getdoc.cgi?dbname=106_cong_public_laws&docid=f:publ252.106).

Section 77.52(2)(a)5, Wis. Stats. (1999-00), currently imposes Wisconsin sales tax on telecommunications services if (1) the service originates or terminates in Wisconsin, and (2) the service is charged to a service address in Wisconsin. Without a law change, Wisconsin will be unable to tax services sourced to Wisconsin under the Mobile Telecommunications Sourcing Act, to the extent such services originate and terminate outside Wisconsin.

For example, a customer's primary place of use is in Wisconsin. The customer travels into Illinois and places a call that terminates in Illinois. Since the call originates and terminates in Illinois, Wisconsin cannot tax the call under current law, even though such a call will be sourced to Wisconsin under the Mobile Telecommunications Sourcing Act.

**ADMINISTRATIVE IMPACT**

Without this correction, Wisconsin sales and use tax law will not conform to the Mobile Telecommunications Sourcing Act.

**FISCAL EFFECT**

Without this correction, Wisconsin will lose revenue because it will be unable to impose tax on some of the services sourced to Wisconsin under the Mobile Telecommunications Sourcing Act.

**DRAFTING INSTRUCTIONS**

Revise Wisconsin sales and use tax law to allow for the imposition of tax on services sourced to Wisconsin under the Mobile Telecommunications Sourcing Act, regardless of

whether (1) the service originates or terminates in Wisconsin, and (2) the service is charged to a service address in Wisconsin.

Incorporate into Wisconsin law the applicable provisions of Public Law 106-252, including those relating to definitions (sec. 124), provisions for determining the "place of primary use" (sec. 122), and safe-harbor provisions for wireless providers that use a state-provided database or exercise due diligence in using an enhanced zip-code format (sec. 120). The Mobile Telecommunications Sourcing Act also provides guidelines states and local governments must follow to notify wireless providers about changes in applicable tax rates and changes in the boundaries of local tax jurisdictions. It is recommended that these provisions be incorporated by reference to Public Law 106-252.

Anticipating the likelihood, however remote, that the Mobile Telecommunications Sourcing Act may be found unconstitutional, the drafter should include a reverter clause. Should the Mobile Telecommunications Sourcing Act be rendered inoperative by a court decision, the clause could prospectively re-implement the prior laws.

#### **EFFECTIVE DATE AND/OR INITIAL APPLICABILITY**

Applies for customer bills issued after August 1, 2002.

#### **PREPARED BY**

Mike Hinnendael  
DOR Staff Specialist  
267-5022

## 2001 BILL

1 **AN ACT** *to renumber and amend 77.52 (2) (a) 5.; to amend 77.525 and 77.72*  
2 *(3) (b); and to create 77.51 (7m), 77.52 (2) (a) 5. b. and 77.54 (46) of the statutes;*  
3 *relating to: the sales tax imposed on the sale of mobile telecommunications*  
4 *services.*

---

### *Analysis by the Legislative Reference Bureau*

Under current law, the sale of a mobile telecommunications service is subject to the sales tax if, generally, the service either originates or terminates in this state. Under this bill, for customer bills issued after August 1, 2002, the sale of a mobile telecommunications service is subject to the sales tax if the customer's place of primary use of the service is in this state, regardless of where the service originates or terminates, as determined under the federal Mobile Telecommunications Sourcing Act (act). Under the act, a mobile telecommunications service provider is responsible for determining the customer's place of primary use, but may rely on an electronic database of addresses and taxing jurisdictions to make such a determination. Either this state or a designated database provider maintains the electronic database.

Under current law, telephone services obtained by using a prepaid telephone calling card are exempt from the sales tax and the use tax, if the sales tax or use tax was paid on the purchase of the prepaid telephone calling card. This bill clarifies current law by creating a sales and use tax exemption on telephone services obtained by using a prepaid telephone calling card, if the sales tax or use tax was paid on the purchase of the prepaid telephone calling card.

**BILL**

This bill will be referred to the joint survey committee on tax exemptions for a detailed analysis, which will be printed as an appendix to this bill.

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:*

1           **SECTION 1.** 77.51 (7m) of the statutes is created to read:

2           77.51 (7m) "Mobile telecommunications service" means a commercial mobile  
3 radio service, as defined in 47 CFR 20.3.

4           **SECTION 2.** 77.52 (2) (a) 5. of the statutes is renumbered 77.52 (2) (a) 5. a. and  
5 amended to read:

6           77.52 (2) (a) 5. a. The sale of telecommunications services, except mobile  
7 telecommunications services under subd. 5. b., that either originate or terminate in  
8 this state; except services that are obtained by means of a toll-free number, that  
9 originate outside this state and that terminate in this state; and are charged to a  
10 service address in this state, regardless of the location where that charge is billed or  
11 paid, and the sale of the rights to purchase telecommunications services, including  
12 purchasing reauthorization numbers, by paying in advance and by using an access  
13 number and authorization code.

14           **SECTION 3.** 77.52 (2) (a) 5. b. of the statutes is created to read:

15           77.52 (2) (a) 5. b. The sale of mobile telecommunications services, if the  
16 customer's place of primary use of the mobile telecommunications services is in this  
17 state, as determined under P.L. 106-252. If P.L. 106-252, or the application of P.L.  
18 106-252, is found unconstitutional, the sale of mobile telecommunications services  
19 is subject to the tax imposed under this section as provided in subd. 5. a.

20           **SECTION 4.** 77.525 of the statutes is amended to read:



State of Wisconsin  
2001 - 2002 LEGISLATURE

LRBb0934  
JK&MES...: *king*

*RMNR*

SDC:.....Keckhaver - CN5020, Sales tax imposed on mobile telecommunications services

FOR 2001-03 BUDGET — NOT READY FOR INTRODUCTION

CAUCUS SENATE AMENDMENT

TO SENATE SUBSTITUTE AMENDMENT 1,

TO 2001 SENATE BILL 55

1 At the locations indicated, amend the ~~bill~~ as follows:

2 ✓ 1. Page 843, line 5: after that line insert:

3 (END)

*Substitute amendment*



**2001 BILL**

1 **AN ACT** *to renumber and amend 77.52 (2) (a) 5.; to amend 77.525 and 77.72*  
2 *(3) (b); and to create 77.51 (7m), 77.52 (2) (a) 5. b. and 77.54 (46) of the statutes;*  
3 **relating to:** *the sales tax imposed on the sale of mobile telecommunications*  
4 *services.*

---

***Analysis by the Legislative Reference Bureau***

Under current law, the sale of a mobile telecommunications service is subject to the sales tax if, generally, the service either originates or terminates in this state. Under this bill, for customer bills issued after August 1, 2002, the sale of a mobile telecommunications service is subject to the sales tax if the customer's place of primary use of the service is in this state, regardless of where the service originates or terminates, as determined under the federal Mobile Telecommunications Sourcing Act (act). Under the act, a mobile telecommunications service provider is responsible for determining the customer's place of primary use, but may rely on an electronic database of addresses and taxing jurisdictions to make such a determination. Either this state or a designated database provider maintains the electronic database.

Under current law, telephone services obtained by using a prepaid telephone calling card are exempt from the sales tax and the use tax, if the sales tax or use tax was paid on the purchase of the prepaid telephone calling card. This bill clarifies current law by creating a sales and use tax exemption on telephone services obtained by using a prepaid telephone calling card, if the sales tax or use tax was paid on the purchase of the prepaid telephone calling card.

**BILL**

This bill will be referred to the joint survey committee on tax exemptions for a detailed analysis, which will be printed as an appendix to this bill.  
 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:*

1 " SECTION <sup>2243</sup> <sup>S</sup> 77.51 (7m) of the statutes is created to read:

2 77.51 (7m) "Mobile telecommunications service" means a commercial mobile  
 3 radio service, as defined in 47 CFR 20.3. "

✓ #. Page 843, line 14! after that line insert:  
 4 SECTION <sup>2244</sup> <sup>U</sup> 77.52 (2) (a) 5. of the statutes is renumbered 77.52 (2) (a) 5. a. and  
 5 amended to read:

6 77.52 (2) (a) 5. a. The sale of telecommunications services, except mobile  
 7 telecommunications services under subd. 5. b., that either originate or terminate in  
 8 this state; except services that are obtained by means of a toll-free number, that  
 9 originate outside this state and that terminate in this state; and are charged to a  
 10 service address in this state, regardless of the location where that charge is billed or  
 11 paid, and the sale of the rights to purchase telecommunications services, including  
 12 purchasing reauthorization numbers, by paying in advance and by using an access  
 13 number and authorization code. <sup>UC</sup>

14 SECTION <sup>2244</sup> 77.52 (2) (a) 5. b. of the statutes is created to read:

15 77.52 (2) (a) 5. b. The sale of mobile telecommunications services, if the  
 16 customer's place of primary use of the mobile telecommunications services is in this  
 17 state, as determined under P.L. 106-252. If P.L. 106-252, or the application of P.L.  
 18 106-252, is found unconstitutional, the sale of mobile telecommunications services  
 19 is subject to the tax imposed under this section as provided in subd. 5. a. "

✓ #. Page 847, line 2! after that line insert:  
 20 SECTION <sup>2245h</sup> 77.525 of the statutes is amended to read:

**BILL**

1           **77.525 Reduction to prevent double taxation.** Any person who is subject  
2 to the tax under s. 77.52 (2) (a) 5. a. on telecommunications services that terminate  
3 in this state and who has paid a similar tax on the same services to another state may  
4 reduce the amount of the tax remitted to this state by an amount equal to the similar  
5 tax properly paid to another state on those services or by the amount due this state  
6 on those services, whichever is less. That person shall refund proportionally to the  
7 persons to whom the tax under s. 77.52 (2) (a) 5. a. was passed on an amount equal  
8 to the amounts not remitted. //

✓ #. Page 847, line 15; after that line insert:  
SECTION 77.54 (46) of the statutes is created to read:

10           77.54 (46) The gross receipts from the sale of and the storage, use, or other  
11 consumption of telecommunications services, if the telecommunications services are  
12 obtained by using the rights to purchase telecommunications services, including  
13 purchasing reauthorization numbers, by paying in advance and by using an access  
14 number and authorization code; and if the tax imposed under s. 77.52 or 77.53 was  
15 previously paid on the sale or purchase of such rights.

16           SECTION 77.72 (3) (b) of the statutes is amended to read:

17           77.72 (3) (b) *Exceptions.* ~~Communication~~ A communication service has a situs  
18 where the customer is billed for the service if the customer calls collect or pays by  
19 credit card. Mobile telecommunications services have a situs at the customer's place  
20 of primary use of the services, as determined under P.L. 106-252. Towing services  
21 have a situs at the location to which the vehicle is delivered. Services performed on  
22 tangible personal property have a situs at the location where the property is  
23 delivered to the buyer. //

24           SECTION 7/ Initial applicability.

BILL

✓ #. page 1404, line 21: after that line insert:

1 " (4) (3) This act first applies to customer bills issued after August 1, 2002. "

2 (CS) Mobile telecommunications services sales tax.

The treatment of sections 77.51(7m),

~~77.52(2)(a) 5. and 5.b.~~ 77.525,

77.54(46), and 77.72(3)(b) of the

statutes, the renumbering and

amendment of section

77.52(2)(a) 5. of the statutes,

and the creation of

section 77.52(2)(a) 5.b. of the statutes

9w



State of Wisconsin  
2001 - 2002 LEGISLATURE

LRBb0934/1  
JK&MES:kmg:jf

*RM not R*

SDC:.....Keckhaver - CN5020, Sales tax imposed on mobile telecommunications services

FOR 2001-03 BUDGET — NOT READY FOR INTRODUCTION

**CAUCUS SENATE AMENDMENT**

**TO SENATE SUBSTITUTE AMENDMENT 1,**

**TO 2001 SENATE BILL 55**

*in 6-18-01*

- 1 At the locations indicated, amend the substitute amendment as follows:
- 2 **1.** Page 843, line 5: after that line insert:
- 3 **"SECTION 2243s.** 77.51 (7m) of the statutes is created to read:
- 4 77.51 (7m) "Mobile telecommunications service" means a commercial mobile
- 5 radio service, as defined in 47 CFR 20.3."
- 6 **2.** Page 843, line 14: after that line insert:
- 7 **"SECTION 2244u.** 77.52 (2) (a) 5. of the statutes is renumbered 77.52 (2) (a) 5.
- 8 a. and amended to read:
- 9 77.52 (2) (a) 5. a. The sale of telecommunications services, except mobile
- 10 telecommunications services under subd. 5. b., that either originate or terminate in

1 this state; except services that are obtained by means of a toll-free number, that  
2 originate outside this state and that terminate in this state; and are charged to a  
3 service address in this state, regardless of the location where that charge is billed or  
4 paid, and the sale of the rights to purchase telecommunications services, including  
5 purchasing reauthorization numbers, by paying in advance and by using an access  
6 number and authorization code.

7 **SECTION 2244uc.** 77.52 (2) (a) 5. b. of the statutes is created to read:

8 77.52 (2) (a) 5. b. The sale of mobile telecommunications services, if the  
9 customer's place of primary use of the mobile telecommunications services is in this  
10 state, as determined under P.L. 106-252. If P.L. 106-252, or the application of P.L.  
11 106-252, is found unconstitutional, the sale of mobile telecommunications services  
12 is subject to the tax imposed under this section as provided in subd. 5. a."

13 **3.** Page 847, line 2: after that line insert:

14 **"SECTION 2245h.** 77.525 of the statutes is amended to read:

15 **77.525 Reduction to prevent double taxation.** Any person who is subject  
16 to the tax under s. 77.52 (2) (a) 5. a. on telecommunications services that terminate  
17 in this state and who has paid a similar tax on the same services to another state may  
18 reduce the amount of the tax remitted to this state by an amount equal to the similar  
19 tax properly paid to another state on those services or by the amount due this state  
20 on those services, whichever is less. That person shall refund proportionally to the  
21 persons to whom the tax under s. 77.52 (2) (a) 5. a. was passed on an amount equal  
22 to the amounts not remitted."

23 **4.** Page 847, line 15: after that line insert:

24 **"SECTION 2246mo.** 77.54 (46) of the statutes is created to read.

*Keep*  
*Keep*

1 ~~77.54 (46) The gross receipts from the sale of and the storage, use, or other~~  
2 ~~consumption of telecommunications services, if the telecommunications services are~~  
3 ~~obtained by using the rights to purchase telecommunications services, including~~  
4 ~~purchasing reauthorization numbers, by paying in advance and by using an access~~  
5 ~~number and authorization code; and if the tax imposed under s. 77.52 or 77.53 was~~  
6 ~~previously paid on the sale or purchase of such rights.~~

7 (SECTION 2246t. 77.72 (3) (b) of the statutes is amended to read:

8 77.72 (3) (b) *Exceptions.* ~~Communication~~ A communication service has a situs  
9 where the customer is billed for the service if the customer calls collect or pays by  
10 credit card. Mobile telecommunications services have a situs at the customer's place  
11 of primary use of the services, as determined under P.L. 106-252. Towing services  
12 have a situs at the location to which the vehicle is delivered. Services performed on  
13 tangible personal property have a situs at the location where the property is  
14 delivered to the buyer.”.

15 5. Page 1404, line 21: after that line insert:

16 “(9w) MOBILE TELECOMMUNICATIONS SERVICES SALES TAX. The treatment of  
17 sections 77.51 (7m), 77.525, ~~77.52 (3)~~, and 77.72 (3) (b) of the statutes, the  
18 renumbering and amendment of section 77.52 (2) (a) 5. of the statutes, and the  
19 creation of section 77.52 (2) (a) 5. b. of the statutes first apply to customer bills issued  
20 after August 1, 2002.”.

21

(END)

SDC:.....Keckhaver – CN5020, Sales tax imposed on mobile  
telecommunications services

FOR 2001-03 BUDGET — NOT READY FOR INTRODUCTION

**CAUCUS SENATE AMENDMENT**

**TO SENATE SUBSTITUTE AMENDMENT 1,**

**TO 2001 SENATE BILL 55**

1 At the locations indicated, amend the substitute amendment as follows:

2 **1.** Page 843, line 5: after that line insert:

3 “SECTION 2243s. 77.51 (7m) of the statutes is created to read:

4 77.51 (7m) “Mobile telecommunications service” means a commercial mobile  
5 radio service, as defined in 47 CFR 20.3.”

6 **2.** Page 843, line 14: after that line insert:

7 “SECTION 2244u. 77.52 (2) (a) 5. of the statutes is renumbered 77.52 (2) (a) 5.

8 a. and amended to read:

9 77.52 (2) (a) 5. a. The sale of telecommunications services, except mobile  
10 telecommunications services under subd. 5. b., that either originate or terminate in

1 this state; except services that are obtained by means of a toll-free number, that  
2 originate outside this state and that terminate in this state; and are charged to a  
3 service address in this state, regardless of the location where that charge is billed or  
4 paid, and the sale of the rights to purchase telecommunications services, including  
5 purchasing reauthorization numbers, by paying in advance and by using an access  
6 number and authorization code.

7 **SECTION 2244uc.** 77.52 (2) (a) 5. b. of the statutes is created to read:

8 77.52 (2) (a) 5. b. The sale of mobile telecommunications services, if the  
9 customer's place of primary use of the mobile telecommunications services is in this  
10 state, as determined under P.L. 106–252. If P.L. 106–252, or the application of P.L.  
11 106–252, is found unconstitutional, the sale of mobile telecommunications services  
12 is subject to the tax imposed under this section as provided in subd. 5. a.”.

13 **3.** Page 847, line 2: after that line insert:

14 “**SECTION 2245h.** 77.525 of the statutes is amended to read:

15 **77.525 Reduction to prevent double taxation.** Any person who is subject  
16 to the tax under s. 77.52 (2) (a) 5. a. on telecommunications services that terminate  
17 in this state and who has paid a similar tax on the same services to another state may  
18 reduce the amount of the tax remitted to this state by an amount equal to the similar  
19 tax properly paid to another state on those services or by the amount due this state  
20 on those services, whichever is less. That person shall refund proportionally to the  
21 persons to whom the tax under s. 77.52 (2) (a) 5. a. was passed on an amount equal  
22 to the amounts not remitted.”.

23 **4.** Page 847, line 15: after that line insert:

24 “**SECTION 2246t.** 77.72 (3) (b) of the statutes is amended to read:

