

2013 DRAFTING REQUEST

Bill

Received: 2/14/2013 Received By: jkreye
Wanted: As time permits Same as LRB: -0146
For: Glenn Grothman (608) 266-7513 By/Representing:
May Contact: Drafter: jkreye
Subject: Tax, Other - sales Addl. Drafters:
Tax, Property - exemption Extra Copies:

Submit via email: YES
Requester's email: Sen.Grothman@legis.wisconsin.gov
Carbon copy (CC) to:

Pre Topic:

No specific pre topic given

Topic:

Sales and property tax exemptions for broadcast equipment

Instructions:

See attached

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>
/1	jkreye 2/14/2013	jdyer 2/14/2013	rschluet 2/15/2013	_____	mbarman 2/15/2013	srose 2/15/2013	State S&L Tax

FE Sent For:

at
intro

<END>

2013 DRAFTING REQUEST

Bill

Received: 2/14/2013 Received By: jkreye
Wanted: As time permits Same as LRB: -0146
For: Glenn Grothman (608) 266-7513 By/Representing:
May Contact: Drafter: jkreye
Subject: Tax, Other - sales Addl. Drafters:
Tax, Property - exemption Extra Copies:

Submit via email: YES
Requester's email: Sen.Grothman@legis.wisconsin.gov
Carbon copy (CC) to:

Pre Topic:

No specific pre topic given

Topic:

Sales and property tax exemptions for broadcast equipment

Instructions:

See attached

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>
/1	jkreye 2/14/2013	jdyer 2/14/2013	rschluet 2/15/2013	_____	mbarman 2/15/2013		State S&L Tax

FE Sent For:

<END>

2013 DRAFTING REQUEST

Bill

Received: 2/14/2013 Received By: jkreye
 Wanted: As time permits Same as LRB: -0146
 For: Glenn Grothman (608) 266-7513 By/Representing:
 May Contact: Drafter: jkreye
 Subject: Tax, Other - sales Addl. Drafters:
 Tax, Property - exemption Extra Copies:

Submit via email: YES
 Requester's email: Sen.Grothman@legis.wisconsin.gov
 Carbon copy (CC) to:

Pre Topic:

No specific pre topic given

Topic:

Sales and property tax exemptions for broadcast equipment

Instructions:

See attached

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>
/1	jkreye	1/2/14 jld		==			State S&L Tax

FE Sent For:

<END>



State of Wisconsin
2013 - 2014 LEGISLATURE



LRB-0146/1
JK:jld:jf

2013 BILL

stays

1642/1

~~2013 ASSEMBLY BILL 5~~

in 2-14-13
due Wed 2-20

4 D-N

February 1, 2013 - Introduced by Representatives KLEEFISCH, JACQUE, STRACHOTA, TITTL, PETRYK, JORGENSEN, DOYLE, A. OTT, NERISON, BIES, BROOKS, NASS, THIESFELDT, SUDER, JAGLER, WEATHERSTON, WRIGHT, ZEPNICK, MURPHY, STONE, LEMAHIEU, MASON, HULSEY, TRANEL, SINICKI, ENDSLEY, PRIDEMORE and KESSLER, cosponsored by Senators GROTHMAN, LASEE, HANSEN, KEDZIE, PETROWSKI, T. CULLEN, SCHULTZ, LEIBHAM, VUKMIR, GUDEX and OLSEN. Referred to Committee on State and Local Finance.

Regen

- 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. ✓

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, generally, available to the public free of charge. 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, generally, available to the public free of charge.

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.

ASSEMBLY BILL 5

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:

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 generally available to the public free of charge without a
6 subscription or service agreement, including transmitters, towers, vehicles licensed
7 for highway use, and personal property used to transmit or receive signals from a
8 satellite. The exemption under this subsection applies to the property described in
9 this subsection regardless of whether the property is considered personal property
10 or is so affixed to real property as to be classified as real property.

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

12 **77.54 (23n)** The sales price from the sales of tangible personal property and
13 property under s. 77.52 (1) (c) to, and the storage, use, or other consumption of
14 tangible personal property and property under s. 77.52 (1) (c) by, a person who is
15 licensed to operate a commercial radio or television station in this state, if the
16 tangible personal property or property under s. 77.52 (1) (c) is used exclusively and
17 directly in, or is fuel or electricity consumed in, the origination or integration of
18 various sources of program material for commercial radio or television transmissions
19 that are generally available to the public free of charge without a subscription or
20 service agreement. This subsection applies to vehicles licensed for highway use and
21 equipment used to transmit or receive signals from a satellite.

**DRAFTER'S NOTE
FROM THE
LEGISLATIVE REFERENCE BUREAU**

LRB-1642/1dn

JK:jld:jf

↑

Keep

date

Senator Grothman:

This draft is intended to be a companion to 2013 Assembly Bill 5[✓], introduced by Rep. Kleefisch.

Joseph T. Kreye
Senior Legislative Attorney
Phone: (608) 266-2263
E-mail: joseph.kreye@legis.wisconsin.gov

**DRAFTER'S NOTE
FROM THE
LEGISLATIVE REFERENCE BUREAU**

LRB-1642/1dn
JK:jld:rs

February 15, 2013

Senator Grothman:

This draft is intended to be a companion to 2013 Assembly Bill 5, introduced by Rep. Kleefisch.

Joseph T. Kreye
Senior Legislative Attorney
Phone: (608) 266-2263
E-mail: joseph.kreye@legis.wisconsin.gov

Rose, Stefanie

From: Sen.Grothman
Sent: Friday, February 15, 2013 9:35 AM
To: LRB.Legal
Subject: Draft Review: LRB -1642/1 Topic: Sales and property tax exemptions for broadcast equipment

Please Jacket LRB -1642/1 for the SENATE.