

2013 DRAFTING REQUEST

Bill

Received: **9/25/2012** Received By: **jkreye**
Wanted: **As time permits** Same as LRB:
For: **Joel Kleefisch (608) 266-8551** By/Representing: **nicole**
May Contact: Drafter: **jkreye**
Subject: **Tax, Other - sales** Addl. Drafters:
Tax, Property - exemption Extra Copies:

Submit via email: **YES**
Requester's email: **Rep.Kleefisch@legis.wisconsin.gov**
Carbon copy (CC) to: **joseph.kreye@legis.wisconsin.gov**

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>
/?	jkreye 10/15/2012	jdyer 10/18/2012		_____			
/P1	jkreye 11/13/2012		rschlue 10/18/2012	_____	lparisi 10/18/2012		State S&L Tax
/P2	jkreye 11/27/2012	jdyer 11/13/2012	phenry 11/13/2012	_____	srose 11/13/2012		State S&L

<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		jdye 11/27/2012	jfrantze 11/27/2012	_____	srose 11/27/2012	mbarman 11/27/2012	State S&L Tax

FE Sent For:

→ At Intro.

<END>

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/P2	jkreye 11/27/2012	jdyer 11/13/2012	11/13/2012	_____	srose 11/13/2012		State S&L

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/1		jdye 11/27/2012	11/27/2012	_____	srose 11/27/2012		State S&L Tax

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Please jacket next!
Joe

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See attached

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/P1	jkreye 11/13/2012	<i>11/27 jld</i>	10/18/2012	_____	lparisi 10/18/2012		State S&L Tax
/P2		jdyer 11/13/2012	11/13/2012	_____	srose 11/13/2012		State S&L

Vers. Drafted Reviewed Typed Proofed Submitted Jacketed Required
Tax

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/P1		P2 11/13 jld 10/18/2012		11/13 parisi 10/18/2012			State S&L Tax

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/?	jkreye	PI 10/17 jld		_____	_____		

FE Sent For:

<END>

Kreye, Joseph

From: Michelle Vetterkind <mvetterkind@wi-broadcasters.org>
Sent: Saturday, October 13, 2012 2:34 PM
To: Kreye, Joseph
Cc: Dean Maytag
Subject: FW: Michelle - WBA?

Hi Joe (Dean cc'd),

Hope all is well!

Okay – here you go. Our attorney, Jed Rohrer (Godfrey Kahn) gave me permission to send you the e-mail below, as is (I thought it best to provide this to you this way so that you may see his reasoning).

Are you able to take the information from our e-mail chain below and make the necessary changes?

I would ask that once the changes are made – I be able to share the final language with Jed before we proceed, just to make sure all is okay.

Greatly appreciate your help, Joe.

My very best,

M

Michelle Vetterkind, CAE
President & CEO
Wisconsin Broadcasters Assn.
44 E. Mifflin St. Suite 900
Madison, WI 53703
www.wi-broadcasters.org
(800) 236-1922 (Phone)
(608) 256-3986 (FAX)

From: Roher, Jed [mailto:JRoher@gklaw.com]
Sent: Wednesday, October 10, 2012 8:49 AM
To: Michelle Vetterkind
Subject: RE: Michelle - WBA?

Michelle,

All is well, thank you - and as a not-too-fond-of-hot-weather person, I am relishing the crisp days of fall. I hope all is well with you, as well.

It is good to hear that you are revisiting the legislative effort with respect to the property and sales tax exemptions. Answering your questions:

1. If by "feel strongly," you mean that Joe wants to include the "exclusively and directly" language, I would think that would be OK. If I recall, the main thrust of this effort is to achieve parity with print news producers; the exemption for those producers only extends to property and services that "are used exclusively and directly by a manufacturer in

manufacturing shoppers guides", etc. And the "exclusively and directly" language is a common trope in the manufacturing (and other) sales tax exemptions. Of course, a broader exemption would always be welcome, I'm sure, but I think this change fits with the spirit of the proposal.

3. I certainly understand the Department's position here. I think the change is unobjectionable (presuming that your membership would not enter into subscription or service agreements with customers), but would encourage you to come up with a different clarification if you feel that you can better define the intended universe of over-the-air broadcasters you are looking to cover.

4. I'm not sure how to address this comment. Again, the goal of the legislation is to put OTA broadcasters on equal footing with newspapers and other manufacturers. To that end, the "fuel or electricity consumed in, the origination and integration of..." language is designed to parrot the language of Wis. Stat. sec. 77.54(30)(a)6., which provides a sales tax exemption for "[f]uel and electricity consumed in manufacturing tangible personal property...". I think the response is that "consumed in" here is presumed to mean whatever it means in 77.54(30)(a)6., with the activity of originating and integrating various sources of program material standing in lieu of the activity of manufacturing.

5. I'm ok with deleting the reference to 77.52(1)(d).

7. I get the comment, but I would fix it a different way. I would change the opening of proposed 77.54(23n) to read: "The sales price from the sales of tangible personal property and property and goods under s. 77.52(1)(c) to, and the storage, use or other consumption of tangible personal property and property and goods under s. 77.52(1)(c) by, a person who is licensed to operate a commercial radio or television station in this state, if the tangible personal property or property or goods under s. 77.52(1)(c) is used in, or is fuel or electricity consumed in, the origination or integration of..." I worry that adding "sold" where suggested by the Department might unintentionally limit the exemption for property stored or used by broadcasters.

I hope that helps. Please let me know if you have any additional questions I can answer.

JED ROHER
ATTORNEY

[Redacted]
ONE EAST MAIN STREET DIR • 608.284.2269
MADISON, WISCONSIN 53703 FAX • 608.257.0609
www • GKLAW.COM EMAIL • jroher@gklaw.com

[Redacted] [Redacted]
**Pursuant to Circular 230 promulgated by the Internal Revenue Service, if this email, or any attachment hereto, contains advice concerning any federal tax issue or submission, please be advised that it was not intended or written to be used, and that it cannot be used, for the purpose of avoiding federal tax penalties unless otherwise expressly indicated.

This is a transmission from the law firm of Godfrey & Kahn, S.C. and may contain information which is privileged, confidential, and protected by the attorney-client or attorney work product privileges. If you are not the addressee, note that any disclosure, copying, distribution, or use of the contents of this message is prohibited. If you have received this transmission in error, please destroy it and notify us immediately at our telephone number (608) 257-3911.**

 Please consider the environment before printing this e-mail

From: Michelle Vetterkind [mailto:mvetterkind@wi-broadcasters.org]
Sent: Monday, October 08, 2012 1:58 PM
To: Roher, Jed
Subject: Michelle - WBA?



Hi Jed,

Hope all is well!

We had a meeting with Rep. Kleefisch earlier today (talking about re-introducing AB 666 – yikes, should have known it wouldn't pass after that number).

I've attached a copy of AB 666 (as you'll see – we were able to get 29 bi-partisan co-sponsors in 5 days – which is great). Companion bill was SB 527.

I've also attached a copy of the LRB Memo from February 2. In today's meeting – Joe Kreye, the Sr. Legislative Attorney referenced in the memo – met with us as well, to discuss which, if any, changes should be made before we re-introduce it.

That said – can you please take a look?

From the LRB memo:

#1 – Joe felt strongly about – what are your thoughts?

#2 – Joe said we could ignore

#s 3, 4, 5 – Joe said to check with you, but said we could ignore, if need be –your thoughts?

#6 – will take care of itself

#7 – Joe also said he felt this made sense – your thoughts?

FYI – I will be out of the country from September 26 – October 7. I will not be checking e-mail but can be reached by cell if need be at (608) 334-2805.

Thank you, Jed!

My best,
M-

A handwritten signature in black ink, appearing to read 'Michelle Vetterkind', is located below the typed name.

Michelle Vetterkind, CAE
President & CEO



Get Social with the WBA





**Wisconsin Broadcasters
Association**

Michelle Vetterkind, CAE
President & CEO

44 E. Mifflin Street #900
Madison, Wisconsin 53703
www.wi-broadcasters.org

(608) 255-2600
(800) 236-1922
Fax: (608) 256-3986
mvetterkind@wi-broadcasters.org

MEMORANDUM

February 2, 2012

TO: Joseph Kreye
Legislative Reference Bureau

FROM: Paul Ziegler
Department of Revenue

SUBJECT: Technical memorandum on LRB 3510/1 - relating to sales and property tax exemptions for property used by commercial radio and television stations

The Department of Revenue has the following concerns with the bill:

1. The proposed sales and use tax exemption could be interpreted to apply to a very broad range of items such as office equipment, paper, janitorial supplies, meals, and items used on a one-time basis as props (including boats, furniture, and major appliances). If the intent of the author is to limit the sales and use tax exemption to a narrower set of items, the phrase "used in" on page 2, line 15 could be amended to read "used exclusively and directly in". Alternatively, the exemption language could be amended to specifically exclude certain items such as office equipment, janitorial supplies, food ready for immediate consumption, and props.
2. The property tax exemption applies to real and personal property. We therefore suggest that the proposed section be added at the end of sec. 70.11, the section for real property exemption. In addition, the proposed exemption applies to "property of a commercial radio or television station used" for the specified purposes. Most property tax exemptions require both ownership and exclusive use in order to qualify for an exemption. To handle both of these concerns, we suggest that the proposed section begin as follows: "Real and personal property owned by a commercial radio or television station that is exclusively used in the ..."
3. The phrase "transmissions that are free to receive", as written, could apply to programming beyond the intent of the bill. For example, it is unclear if premium video services provided for free to some customers as part of a promotional campaign or provided free on a temporary basis would satisfy the "free to receive" condition. The department suggests the phrase be amended to read "transmissions that are free to receive without subscription or service agreement".
4. It is unclear if the sales tax exemption for fuel or electricity only applies to the operation of equipment, or if the exemption extends to heating and powering a structure.
5. Current law, under s. 77.54(50), provides a sales and use tax exemption for digital goods that are exempt in tangible form. The proposed sales and use tax exemption includes tangible personal property, leased property affixed to real property, and

digital goods under s. 77.52(1)(d) used in the origination or integration of program material. Since digital goods used in the origination or integration of program material would automatically be exempt under s. 77.54(50) when the bill is effective, it is unnecessary to reference s. 77.52(1)(d) in the proposed exemption. In addition, the department recommends the reference to s. 77.52(1)(d) be deleted to maintain consistency among the sales and use tax exemptions.

6. The bill provides that the property tax exemption takes effect on January 1, 2012. This date creates problems since the deadline for requesting an exemption from property taxes for 2012 is March 1, 2012. The department will also need time to notify assessors of the law change and to provide materials so that the law change can be properly administered. We suggest that the proposed exemption take effect on January 1, 2013, so that the exemption can be accurately and consistently applied across the state.
7. The bill appears to be missing the word "sold" before the phrase "to a person" on page 2, line 13. The department recommends the bill be amended as follows:

"The sales price from the sales of and the storage, use, or other consumption of tangible personal property and property and goods under s. 77.52 (1) (c) or (d) sold to a person ..."

If you have questions regarding this technical memorandum, please contact Robert Schmidt at 608-267-9892 or robertk1.schmidt@dor.wi.gov

9-17-12

Nicole Childs
- Rep Kleefield

3510/1 — AB666

6-8551

- meeting 9-25 - 11AM

321 Ere Broadcasters Assoc
(middle from that case)
Kleefieldfrom fiscal estimate 2/10/2012
\$2.5M state rate & use
\$200,000 in local rate & useproperty tax ~ \$50M to \$100M in value
x state's avg rate = ~\$1M to 2M in
property taxes

- DOR concern that:
- 1) sales tax exemption too broad
perhaps should be "used exclusively of
directly in"
 - 2) property = should be "owned" and
"used exclusively" in
 - 3) free transmission = w/o subscription or service
agreement
 - 4) does local & electric exemption apply to heating
and power?

see others

- - some language in the original comes from Michigan tax statutes

- did not modify "manufacturing" provisions

- see DN (3510/P1dn)

- did so in the P2 draft

- results in a DOR assessment

(see 3510/P2 dn)

* between the email string and the DOR comments
- unclear as to the impact on real property

DOR interpreted the language to include
real property

∴ numbering should be in 70.11



State of Wisconsin
2011 - 2012 LEGISLATURE



LRB-3510/1
JK:jld:jm

2013 BILL

keep 0146/P1

in 10-15-12

D-N

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.

SOON

X

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 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.

ASSEMBLY BILL 666

exclusively and directly ✓

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 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. ✓ 2013 ✓

without a subscription or service agreement ✓

and the storage, use, or other consumption of tangible personal property and property under s. 77.52(1)(c) by,

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

PI
LRB-01467/dn

JK: ↑:...

date

JLD

Representative Kleefisch: ✓

Please review this draft carefully to ensure that it is consistent with your intent. This proposal is based on 2011 Assembly Bill ✓666, but it incorporates some of the changes suggested by DOR ✓in its technical memorandum from last session and changes suggested by the Wisconsin Broadcasters Association. ✓

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-0146/P1dn
JK:jld:rs

October 18, 2012

Representative Kleefisch:

Please review this draft carefully to ensure that it is consistent with your intent. This proposal is based on 2011 Assembly Bill 666, but it incorporates some of the changes suggested by DOR in its technical memorandum from last session and changes suggested by the Wisconsin Broadcasters Association.

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

0146

Kreye, Joseph

From: Braun, Rick
Sent: Tuesday, November 13, 2012 9:15 AM
To: Kreye, Joseph
Subject: Query from Rep. Kleefisch office.

Joe:

Michelle Veterkind forwarded this to me from their attorney with a request for a slight tweak in the Wisconsin Broadcasters bill. It is as follows:

Tweak the end of the first sentence of proposed 77.54(23n) to read: "... the origination or integration of various sources of program material from commercial radio or television transmissions that are **GENERALLY AVAILABLE TO THE PUBLIC FREE OF CHARGE** without a subscription or service agreement." The presumption behind this change is that your membership produces content that I, as a consumer, *could* get for free if I chose. If that's true, then the goal of this language would be to make it irrelevant whether I choose to purchase my television service from a cable provider, such that the cable provider provides me with content produced by your membership through retransmission and I pay the cable provider a subscription charge.

Thanks for your help.

Rick Braun
Office of Rep. Joel Kleefisch

DRAFTER'S NOTE
FROM THE
LEGISLATIVE REFERENCE BUREAU

LRB-0146/P2dn
JK:jld:rs

Representative Kleefisch:

Please review this draft carefully to ensure that it is consistent with your intent. This draft is based on the instructions in Rick Braun's email from Tuesday, November 13, 2012. Please note that I made a similar change to the language under s. 70.111 (25m) as it relates to property used for transmissions that are "free of charge."

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



RMR

PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION

in 11-13-12

due Friday
11-16

D-N

4

Gen

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 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.

generally, available to the public free of charge ✓

generally available to the public free of charge without a subscription or service agreement

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

21 **SECTION 3. Initial applicability.**

generally available to the general public free of charge

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

LRB-0146/P2dn
JK:jld:rs

date

Representative Kleefisch: ✓

Please review this draft carefully to ensure that it is consistent with your intent. This draft is based on the instructions in Rick Braun's email from Tuesday, November 13, 2012. Please note that I made a similar change to the language under s. 70.111 (25m) as it relates to property used for transmissions that are "free of charge." ✓

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-0146/P2dn
JK:jld:ph

November 13, 2012

Representative Kleefisch:

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

Rose, Stefanie

From: Rep.Kleefisch
Sent: Tuesday, November 27, 2012 11:24 AM
To: LRB.Legal
Subject: RE: Draft review: LRB -0146/P2 Topic: Sales and property tax exemptions for broadcast equipment

This didn't have the form to click on for jacketing but can we have this jacketed for the Assembly, please?

From: LRB.Legal
Sent: Tuesday, November 13, 2012 2:19 PM
To: Rep.Kleefisch
Subject: Draft review: LRB -0146/P2 Topic: Sales and property tax exemptions for broadcast equipment

Following is the PDF version of draft LRB -0146/P2 and drafter's note.



2013 Bill

9
RMR

PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION

Today 11-27-12

✓ 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.

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.

Barman, Mike

Subject: FW: Draft review: LRB -0146/P2 Topic: Sales and property tax exemptions for broadcast equipment

After I redraft it that is.

Joseph Kreye
Senior Legislative Attorney
Legislative Reference Bureau
608 266-2263

From: Kreye, Joseph
Sent: Tuesday, November 27, 2012 12:13 PM
To: Barman, Mike
Subject: FW: Draft review: LRB -0146/P2 Topic: Sales and property tax exemptions for broadcast equipment

Please jacket this for Rep. Kleefisch. Thanks.

Joe

Joseph Kreye
Senior Legislative Attorney
Legislative Reference Bureau
608 266-2263

From: LRB.Legal
Sent: Tuesday, November 27, 2012 11:53 AM
To: Kreye, Joseph
Cc: Rep.Kleefisch
Subject: FW: Draft review: LRB -0146/P2 Topic: Sales and property tax exemptions for broadcast equipment

From: Rep.Kleefisch
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