

2019 Assembly Bill 344 (LRB -2053)

An Act to amend 76.81; and to create 76.80 (2), (2m) and (5) of the statutes; relating to: telephone company tax exemption for property used to provide broadband service. (FE)

2019

07-24. A. Introduced by Representatives **Quinn, Ballweg, Edming, Kitchens, Krug, Kulp, Kurtz, Mursau, Oldenburg, Petryk, Plumer, Pronschinske, Snyder, Spiros, Stafsholt, Summerfield, Swearingen, Tauchen, Tranel, Tusler, VanderMeer, Zimmerman, Dittrich, Horlacher, James, Katsma, Murphy, Novak and Sortwell**; cosponsored by Senators **Marklein, Testin, Bernier, Feyen and Petrowski**. 246

07-24. A. Read first time and referred to Committee on Rural Development 246

08-08. A. Fiscal estimate received

08-09. A. Fiscal estimate received

08-27. A. Senator Cowles added as a cosponsor 262

09-05. A. Assembly Substitute Amendment 1 offered by Representative Quinn (**LRB s0089**) 269

09-19. A. Executive action taken

10-29. A. Report Assembly Substitute Amendment 1 adoption recommended by Committee on Rural Development, Ayes 11, Noes 0 343

10-29. A. Report passage as amended recommended by Committee on Rural Development, Ayes 11, Noes 0 343

10-29. A. Referred to joint committee on Finance 343

10-31. A. Executive action taken

11-06. A. Report Assembly Substitute Amendment 1 adoption recommended by Joint Committee on Finance, Ayes 8, Noes 4 360

11-06. A. Report passage as amended recommended by Joint Committee on Finance, Ayes 8, Noes 4 360

11-06. A. Referred to committee on Rules 361

11-07. A. Placed on calendar 11-12-2019 by Committee on Rules

11-12. A. Assembly Amendment 1 to Assembly Substitute Amendment 1 offered by Representatives Spreitzer, Doyle, Hintz, Hesselbein, Considine, Gruszynski, Hebl, B. Meyers, Milroy, Pope, Shankland, Stuck and Vruwink (**LRB a0757**) 383

2020

02-05. A. Assembly Amendment 2 to Assembly Substitute Amendment 1 offered by Representative Quinn (**LRB a0783**) 539

02-11. A. Read a second time 557

02-11. A. Assembly Amendment 1 to Assembly Substitute Amendment 1 laid on table, Ayes 62, Noes 36 557

02-11. A. Assembly Amendment 2 to Assembly Substitute Amendment 1 **adopted** 557

02-11. A. Assembly Substitute Amendment 1 **adopted** 557

02-11. A. Ordered to a third reading 557

02-11. A. Rules suspended 557

02-11. A. Read a third time and **passed** 557

02-11. A. Ordered immediately messaged 557

02-12. S. Received from Assembly 669

02-13. S. Read first time and referred to committee on Senate Organization 672

02-13. S. Available for scheduling

02-14. S. Public hearing requirement waived by committee on Senate Organization, pursuant to Senate Rule 18 (1m), Ayes 5, Noes 0 678

02-14. S. Placed on calendar 2-19-2020 pursuant to Senate Rule 18(1) 679

02-19. S. Senate Amendment 1 offered by Senators Smith, Johnson, L. Taylor, Hansen, Wirch, Shilling, Miller, Ringhand, Risser, Erpenbach, Carpenter, Larson and Schachtner (**LRB a1319**)

02-19. S. Read a second time

02-19. S. Senate Amendment 1 rejected, Ayes 19, Noes 14

02-19. S. Ordered to a third reading

02-19. S. Rules suspended

02-19. S. Read a third time and **concurred in**, Ayes 33, Noes 0

02-19. S. Ordered immediately messaged

02-20. A. Received from Senate concurred in



19en A B- 344

ENROLLED BILL

Adopted Documents

Original

Engrossed

Substitute Amdt

19 50089, 1

Amendments: None or Listed below.

AA 2

Corrections: None or Listed by date below.

Topic: Same as relating clause or Indicated below.

2/24/20

Date

Enrolling Drafter



State of Wisconsin
2019 - 2020 LEGISLATURE

LRBs0089/1
EKL:cdc/kjf/amn

ASSEMBLY SUBSTITUTE AMENDMENT 1,
TO ASSEMBLY BILL 344

September 3, 2019 - Offered by Representative QUINN.

1 AN ACT *to amend* 76.81; and *to create* 76.80 (2), (2m) and (5) of the statutes;
2 relating to: telephone company tax exemption for property used to provide
3 broadband service.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

4 SECTION 1. 76.80 (2), (2m) and (5) of the statutes are created to read:

5 76.80 (2) "Qualified broadband service property" means tangible personal
6 property that meets any of the following standards:

7 (a) The property is installed ^{in a rural area} prior to January 1, 2020, and is used to provide
8 Internet access service to ^{the} a rural area at actual speeds that are at least a download
9 speed of 25 megabits per second and an upload speed of 3 megabits per second.

10 (b) The property is installed ^{in a rural or underserved area} after December 31, 2019, and is used to provide
11 Internet access service to ^{the} a rural or underserved area at actual speeds that meet or
12 exceed the higher of the following thresholds:

AA2
1.
AA2
2.
AA2
3.
AA2
4.

1 1. A download speed of 25 megabits per second and an upload speed of 3
2 megabits per second.

3 2. The download and upload speed benchmarks for fixed services as designated
4 by the federal communications commission in its inquiries regarding advanced
5 telecommunications capability under 47 USC 1302 (b).

6 **(2m)** "Rural area" means an area in this state that is located outside a federal
7 metropolitan statistical area or is located in a city, village, or town with a population
8 of not more than 14,000. ^{INS AA2 5} For purposes of sub. (2) (a), the determination of whether
9 an area meets the criteria of this subsection shall be made on the basis of the 2010
10 federal decennial census. ^{INS AA2 6,}

11 **(5)** "Underserved area" means an area in this state in which Internet access
12 service at the highest speed threshold described in sub. (2) (b) is not available from
13 at least 2 wired providers.

14 **SECTION 2.** 76.81 of the statutes is amended to read:

15 **76.81 Imposition.** There is imposed a tax on the real property of, and the
16 tangible personal property of, every telephone company, excluding property that is
17 exempt from the property tax under s. 70.11 (39) and (39m), motor vehicles that are
18 exempt under s. 70.112 (5), property that is used less than 50 percent in the operation
19 of a telephone company, as provided under s. 70.112 (4) (b), ~~and~~ treatment plant and
20 pollution abatement equipment that is exempt under s. 70.11 (21), and qualified
21 broadband service property. Except as provided in s. 76.815, the rate for the tax
22 imposed on each description of real property and on each item of tangible personal
23 property is the net rate for the prior year for the tax under ch. 70 in the taxing
24 jurisdictions where the description or item is located. The real and tangible personal
25 property of a telephone company shall be assessed as provided under s. 70.112 (4) (b).



State of Wisconsin
2019 - 2020 LEGISLATURE

LRBa0783/1
EKL:kjf

**ASSEMBLY AMENDMENT 2,
TO ASSEMBLY SUBSTITUTE AMENDMENT 1,
TO ASSEMBLY BILL 344**

February 5, 2020 - Offered by Representative QUINN.

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

2 **1.** Page 1, line 7: after “installed” insert “in a rural area”.

3 **2.** Page 1, line 8: delete “to a” and substitute “to the”.

4 **3.** Page 1, line 10: after “installed” insert “in a rural or underserved area”.

5 **4.** Page 1, line 11: delete “a” and substitute “the”.

6 **5.** Page 2, line 8: after “14,000” insert “and a population density of not more
7 than 2,500 per square mile”.

8 **6.** Page 2, line 10: after “census” insert “, except that the determination of
9 population density shall be made using the 2017 population density per square mile
10 by municipality estimates available from the department of administration”.

11 (END)

LINE 19 A 2

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6.