

**2019 DRAFTING REQUEST****Assembly Substitute Amendment (ASA-AB344)**

For: **Romaine Quinn (608) 266-2519** Drafter: **elunder**  
 By: **Steven** Secondary Drafters:  
 Date: **8/30/2019** May Contact:  
 Same as LRB: **s0086**

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

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**Pre Topic:**

No specific pre topic given

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**Topic:**

Tax exemption for certain broadband property

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**Instructions:**

See attached

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**Drafting History:**

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
/1	elunder 8/30/2019	ccarmich 9/3/2019	dwalker 9/3/2019	dwalker 9/3/2019	

FE Sent For:

<END>

## Lunder, Erika

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**From:** Schwerbel, Steven  
**Sent:** Friday, August 30, 2019 1:00 PM  
**To:** Lunder, Erika  
**Cc:** Rep.Quinn  
**Subject:** FW: LRB 19s0086 Topic: Tax exemption for certain broadband property

Hi Erika—

Could we please get a copy of this amendment drafted for the Assembly as well? Thank you!

Steven Schwerbel  
*Office of Rep. Romaine Quinn*  
Ph. 608.266.2519  
Steven.Schwerbel@legis.wisconsin.gov

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**From:** Williams, Vincent <Vincent.Williams@legis.wisconsin.gov>  
**Sent:** Wednesday, August 28, 2019 11:19 AM  
**To:** Quinn, Romaine <Romaine.Quinn@legis.wisconsin.gov>; Rep.Quinn <Rep.Quinn@legis.wisconsin.gov>; Schwerbel, Steven <Steven.Schwerbel@legis.wisconsin.gov>  
**Subject:** LRB 19s0086 Topic: Tax exemption for certain broadband property

Steve,

Attached is a copy of the amendment that Sen. Marklein discussed with Rep. Quinn this morning.

Your boss was supportive of the proposed changes to delay the implementation of the changes, thus reducing the fiscal impact in the current biennium.

If the amendment is acceptable to your boss, you can request an identical amendment to the Assembly version of the bill from Erika Lunder at LRB.

Regards,

Vince Williams  
Legislative Aide & Committee Clerk  
Office of State Senator Howard Marklein  
17<sup>th</sup> Senate District  
PO Box 7882  
Madison, WI 53707-7882  
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State of Wisconsin  
2019 - 2020 LEGISLATURE

LRBs0089/1  
EKL:cdc/kjf/amn

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

IN: 8/30  
DUE: 9/3

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 prior to January, 1, 2020, and is used to provide  
8           Internet access service to 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 after December 31, 2019, and is used to provide  
11          Internet access service to a rural or underserved area at actual speeds that meet or  
12          exceed the higher of the following thresholds:

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. 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.

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).

