



## WISCONSIN LEGISLATIVE COUNCIL AMENDMENT MEMO

**2017 Senate Bill 501**

**Senate Amendment 1**

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### **2017 SENATE BILL 501**

Senate Bill 501 exempts from the sales and use tax disaster relief services provided by an electric cooperative to another electric cooperative or by a telecommunications utility to another telecommunications utility, if the services are performed during a period that begins 10 days before a state of emergency is declared by the Governor and ends 60 days after the state of emergency ends.

### **SENATE AMENDMENT 1**

Senate Amendment 1 changes the period during which services must be performed in order to qualify for the tax exemption.

Senate Amendment 1 removes the requirement for the Governor to have declared a state of emergency. Instead, it provides that eligible services qualify for the exemption if they are performed during a "time when an electric cooperative wishing to receive services from another electric cooperative or a telecommunications utility wishing to receive services from another telecommunications utility invokes a mutual aid agreement and at least 20 percent of the electrical or telecommunications system is nonoperational."

### **BILL HISTORY**

On February 8, 2018, the Senate Committee on Revenue, Financial Institutions and Rural Issues recommended adoption of Senate Amendment 1 on a vote of Ayes, 5; Noes, 0; and passage of the bill, as amended, on a vote of Ayes, 5; Noes, 0.

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