



State of Wisconsin  
2015 - 2016 LEGISLATURE

LRB-4059/3  
JK:jld&wlj

## 2015 SENATE BILL 590

January 22, 2016 – Introduced by Senators MARKLEIN, HANSEN, NASS, PETROWSKI and L. TAYLOR, cosponsored by Representatives KLEEFISCH, BALLWEG, GANNON, JORGENSEN, KULP, MASON, NOVAK, ROHRKASTE, TITTL, ZEPNICK and E. BROOKS. Referred to Committee on Revenue, Financial Institutions, and Rural Issues.

1     **AN ACT** *to renumber and amend* 77.54 (23n); and *to create* 77.54 (23n) (a) and  
2           77.54 (23n) (b) 2. to 5. of the statutes; **relating to:** the sales and use tax  
3           exemption for commercial radio and television station property.

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***Analysis by the Legislative Reference Bureau***

This bill modifies the sales and use tax exemption for commercial radio and television station property so that a broadcast transmitter, a satellite dish, and a communications tower, including the material used to build the tower, are exempt from the sales and use tax if the tower is used primarily for transmitting or receiving commercial radio or television program material. In addition, leased space on a communications tower is also exempt if the space is used exclusively for transmitting or receiving commercial radio or television program material. Finally, a motor vehicle licensed for highway use is also exempt if it is used exclusively in the origination of commercial radio or television program material.

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.

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

**SENATE BILL 590****SECTION 1**

1           **SECTION 1.** 77.54 (23n) of the statutes is renumbered 77.54 (23n) (b) (intro.) and  
2 amended to read:

3           77.54 **(23n)** (b) (intro.) The sales price from the sales of tangible personal  
4 property and property under s. 77.52 (1) (c) to, and the storage, use, or other  
5 consumption of tangible personal property and property under s. 77.52 (1) (c) by, a  
6 person who is licensed to operate a commercial radio or television station in this  
7 state, if the tangible personal property or property under s. 77.52 (1) (c) is used any  
8 of the following:

9           1. Used exclusively and directly in, or is fuel or electricity consumed in, the  
10 origination or integration of various sources of program material for commercial  
11 radio or television transmissions that are generally available to the public free of  
12 charge without a subscription or service agreement. This subsection applies to  
13 vehicles licensed for highway use and equipment used to transmit or receive signals  
14 from a satellite.

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

16           77.54 **(23n)** (a) In this subsection, “program material” means material  
17 transmitted by a commercial radio or television station that is generally available  
18 to the public free of charge without a subscription or service agreement. “Program  
19 material” includes material used in origination.

20           **SECTION 3.** 77.54 (23n) (b) 2. to 5. of the statutes are created to read:

21           77.54 **(23n)** (b) 2. Used primarily for transmitting or receiving commercial  
22 radio or television program material, including a broadcast transmitter, a satellite  
23 dish, and a communications tower and the material used to construct the tower.

24           3. Leased space on a communications tower if the space is used exclusively for  
25 transmitting or receiving commercial radio or television program material.

