



## 1997 ASSEMBLY BILL 716

January 15, 1998 - Introduced by Representatives HUTCHISON, JENSEN, F. LASEE, ALBERS, BRANDEMUEHL, GOETSCH, KEDZIE, LADWIG, MUSSER, PLOUFF and KELSO, cosponsored by Senator JAUCH. Referred to Joint survey committee on Tax Exemptions.

1     **AN ACT to amend** 77.52 (2) (a) 5. of the statutes; **relating to:** subjecting prepaid  
2           telephone calling cards and prepaid authorization numbers to the sales tax and  
3           the use tax.

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*Analysis by the Legislative Reference Bureau*

This bill subjects to the sales tax and the use tax the sale of prepaid telephone calling cards and prepaid authorization numbers.

This bill will be referred to the joint survey committee on tax exemptions for a detailed analysis, which will be printed as an appendix to this 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:*

4           **SECTION 1.** 77.52 (2) (a) 5. of the statutes, as affected by 1997 Wisconsin Act 27,  
5           is amended to read:

6           77.52 (2) (a) 5. The sale of telecommunications services that either originate  
7           or terminate in this state; except services that are obtained by means of a toll-free

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**SECTION 1**

1 number, that originate outside this state and that terminate in this state; and are  
2 charged to a service address in this state, regardless of the location where that charge  
3 is billed or paid, and including the sale of prepaid telephone calling cards and prepaid  
4 authorization numbers.

5 **SECTION 2. Effective date.**

6 (1) This act takes effect on the first day of the 2nd month beginning after  
7 publication.

8 (END)