

## 1999 ASSEMBLY BILL 236

March 23, 1999 - Introduced by Representatives HUTCHISON, JENSEN, F. LASEE, STONE, GROTHMAN, OLSEN, SERATTI, MUSSER, OWENS, PLALE, KELSO, POWERS and PETTIS, cosponsored by Senator PANZER. Referred to Joint survey committee on Tax Exemptions.

1     **AN ACT to amend** 77.51 (21m) of the statutes; **relating to:** a sales tax and use  
2     tax exemption for providing access to, or use of, the internet.

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### *Analysis by the Legislative Reference Bureau*

This bill creates a sales tax and use tax exemption for access to, and use of, the internet.

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:***

3     **SECTION 1.** 77.51 (21m) of the statutes is amended to read:

4     77.51 **(21m)** "Telecommunications services" means sending messages and  
5     information transmitted through the use of local, toll and wide-area telephone  
6     service; channel services; telegraph services; teletypewriter; computer exchange  
7     services; cellular mobile telecommunications service; specialized mobile radio;

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1 stationary two-way radio; paging service; or any other form of mobile and portable  
2 one-way or two-way communications; or any other transmission of messages or  
3 information by electronic or similar means between or among points by wire, cable,  
4 fiber optics, laser, microwave, radio, satellite or similar facilities.  
5 “Telecommunications services” does not include sending collect telecommunications  
6 that are received outside of the state. In this subsection, “computer exchange  
7 services” does not include providing access to or use of the internet. In this  
8 subsection, “internet” means interconnecting networks that are connected to  
9 network access points by telecommunications services.

10 **SECTION 2. Effective date.**

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

13 (END)