

1999 DRAFTING REQUEST

Bill

Received: 11/20/98

Received By: shoveme

Wanted: As time permits

Identical to LRB:

For: David Hutchison (608) 266-5350

By/Representing: Julie

This file may be shown to any legislator: NO

Drafter: shoveme

May Contact:

Alt. Drafters:

Subject: Tax - sales

Extra Copies:

Pre Topic:

No specific pre topic given

Topic:

Sales and use tax exemption for providing access to, or use of, the internet

Instructions:

Redraft 1997 AB 728 (LRB -4353) creating sales and use tax exemption for providing access to, or use of, the internet

Drafting History:

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
/?	shoveme 11/20/98	gilfokm 11/20/98		_____			S&L Tax
/1			ismith 11/23/98	_____	lrb_docadmin 11/23/98	lrb_docadmin 02/25/99	

FE Sent For:

02-25-99
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<END>

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1?	shoveme	1-11-20	IS 11/23	IS/HH 11/23			
/ 1 MES 11/20 King							

FE Sent For:

<END>

RMR

1997 ASSEMBLY BILL 728

January 20, 1998 – Introduced by Representatives HUTCHISON, JENSEN, F. LASEE, GROTHMAN, TURNER, WALKER and WASSERMAN, cosponsored by Senators HUELSMAN and A. LASEE. Referred to Joint survey committee on Tax Exemptions.

rejm

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.

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.

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;

Prop State

ASSEMBLY BILL 728

SECTION 1

Prop of Stats.

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.

SECTION 2. Effective date.

10
 11 (1) This act takes effect on the first day of the 2nd month beginning after
 12 publication.

(END)

**SUBMITTAL
FORM**

**LEGISLATIVE REFERENCE BUREAU
Legal Section Telephone: 266-3561
5th Floor, 100 N. Hamilton Street**

The attached draft is submitted for your inspection. Please check each part carefully, proofread each word, and sign on the appropriate line(s) below.

Date: 11/23/98

To: Representative Hutchison

Relating to LRB drafting number: LRB-0978

Topic

Sales and use tax exemption for providing access to, or use of, the internet

Subject(s)

Tax - sales

1. **JACKET** the draft for introduction



in the **Senate** ____ or the **Assembly** ____ (check only one). Only the requester under whose name the drafting request is entered in the LRB's drafting records may authorize the draft to be submitted. Please allow one day for the preparation of the required copies.

2. **REDRAFT.** See the changes indicated or attached _____.

A revised draft will be submitted for your approval with changes incorporated.

3. Obtain **FISCAL ESTIMATE NOW**, prior to introduction _____ ✓

If the analysis indicates that a fiscal estimate is required because the proposal makes an appropriation or increases or decreases existing appropriations or state or general local government fiscal liability or revenues, you have the option to request the fiscal estimate prior to introduction. If you choose to introduce the proposal without the fiscal estimate, the fiscal estimate will be requested automatically upon introduction. It takes about 10 days to obtain a fiscal estimate. Requesting the fiscal estimate prior to introduction retains your flexibility for possible redrafting of the proposal.

If you have any questions regarding the above procedures, please call 266-3561. If you have any questions relating to the attached draft, please feel free to call me.

Marc E. Shovers, Senior Legislative Attorney
Telephone: (608) 266-0129

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