1999 ASSEMBLY BILL 298

April 22, 1999 – Introduced by Representatives Sykora, Kreibich, Ainsworth, Gunderson, Jensen, F. Lasee, Musser and Petrowski, cosponsored by Senator Roessler. Referred to Joint survey committee on Tax Exemptions.

AN ACT *to create* 70.11 (27m) of the statutes; **relating to:** a property tax exemption for equipment used to test electronic equipment or computer equipment.

Analysis by the Legislative Reference Bureau

This bill creates a property tax exemption for equipment used by a manufacturer to test the electronic or computer products made by the manufacturer or to test the electronic or computer components used in the manufacturer's products.

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:

- **SECTION 1.** 70.11 (27m) of the statutes is created to read:
- 5 70.11 (27m) Manufacturer's testing equipment. Equipment used by a
- 6 manufacturer, before, during or after the production process, as defined in sub. (27)

ASSEMBLY BILL 298

1

2

3

4

5

6

(a) 5., to test the electronic products or the computer products manufactured by the
manufacturer or to test the electronic components or the computer components that
are used in the manufacturer's products.

SECTION 2. Effective date.

(1) Manufacturer's testing equipment. This act takes effect on the January 1 after publication.

7 (END)