

1999 ASSEMBLY BILL 353

May 17, 1999 – Introduced by Representatives KAUFERT, F. LASEE, MUSSER, HUNDERTMARK, HUTCHISON, SYKORA, KLUSMAN, GROTHMAN, SPILLNER, POWERS, GUNDERSON and STASKUNAS, cosponsored by Senators ROESSLER and ELLIS. Referred to Joint survey committee on Tax Exemptions.

1 **AN ACT to amend** 77.52 (2) (a) 5. of the statutes; **relating to:** exempting certain
2 telecommunications services from the sales tax.

Analysis by the Legislative Reference Bureau

This bill creates a sales tax exemption for telecommunications services that allow persons who have transmitters to communicate with a hospital when they need medical attention.

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.** 77.52 (2) (a) 5. of the statutes is amended to read:
4 77.52 (2) (a) 5. The sale of telecommunications services that either originate
5 or terminate in this state; except services that are obtained by means of a toll-free
6 number, that originate outside this state and that terminate in this state, and except,
7 with regard to services that originate in this state, services that allow persons who

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1 have transmitters to communicate with a hospital when they need medical
2 attention; and are charged to a service address in this state, regardless of the location
3 where that charge is billed or paid, and the sale of the rights to purchase
4 telecommunications services, including purchasing reauthorization numbers, by
5 paying in advance and by using an access number and authorization code.

6 **SECTION 2. Effective date.**

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

9 (END)