

2001 ASSEMBLY BILL 918

March 14, 2002 – Introduced by Representative BLACK. Referred to Committee on Ways and Means.

1 **AN ACT to amend** 70.11 (39) of the statutes; **relating to:** the personal property
2 tax exemption for computers.

Analysis by the Legislative Reference Bureau

Under current law, computers are exempt from the property tax on the personal property of a business. The personal property tax exemption for computers also applies to certain equipment related to computers, such as monitors, disk drives, and printers. The personal property tax exemption for computers, however, does not apply to other types of equipment, such as fax machines, copiers, equipment with embedded computerized components, or telephone systems.

Under this bill, the personal property tax exemption for computers does not apply to automatic teller machines.

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.** 70.11 (39) of the statutes is amended to read:
4 70.11 **(39)** COMPUTERS. If the owner of the property fulfills the requirements
5 under s. 70.35, mainframe computers, minicomputers, personal computers,

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1 networked personal computers, servers, terminals, monitors, disk drives, electronic
2 peripheral equipment, tape drives, printers, basic operational programs, systems
3 software, prewritten software, and custom software. The exemption under this
4 subsection does not apply to automatic teller machines, fax machines, copiers,
5 equipment with embedded computerized components, or telephone systems,
6 including equipment that is used to provide telecommunications services, as defined
7 in s. 76.80 (3).

8 **SECTION 2. Initial applicability.**

9 (1) This act first applies to the property tax assessments as of January 1, 2001.

10 (END)