

2001 DRAFTING REQUEST

Bill

Received: 09/11/2000

Received By: jkreye

Wanted: As time permits

Identical to LRB:

For: Spencer Black (608) 266-7521

By/Representing:

This file may be shown to any legislator: NO

Drafter: jkreye

May Contact:

Alt. Drafters:

Subject: Tax - property

Extra Copies:

Pre Topic:

No specific pre topic given

Topic:

Personal property tax exemption for computers

Instructions:

See Attached

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>
/?	jkreye 09/11/2000	hhagen 09/11/2000					S&L
/1			jfrantze 09/11/2000		lrb_docadmin 09/11/2000	lrb_docadmin 09/12/2000	

FE Sent For:

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1?	jkreye	11 hml 9/11/00 / 9/11 jld	J 9/11	Jb/KM 9/11			

FE Sent For:

<END>

hnh  
Jld

# 1999 ASSEMBLY BILL 645

9-11-00

January 11, 2000 - Introduced by Representatives BLACK, POCAN, RICHARDS, J. LEHMAN, MILLER, YOUNG, BERCEAU and BOCK, cosponsored by Senators ERPENBACH and GEORGE. Referred to Committee on Ways and Means.

Regen

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:*

X  
SECTION 1. 70.11 (39) of the statutes is amended to read:

70.11 (39) COMPUTERS. If the owner of the property fulfills the requirements under s. 70.35, mainframe computers, minicomputers, personal computers,

PROOF  
w/FOLIO

ASSEMBLY BILL 645

SECTION 1

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 <sup>A score</sup> automatic teller machines, fax machines, copiers,  
 5 equipment with embedded computerized components, <sup>A score</sup> 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, ~~2000~~  
 10

(END)

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2001

✓



# State of Wisconsin

## LEGISLATIVE REFERENCE BUREAU

100 NORTH HAMILTON STREET  
5TH FLOOR  
MADISON, WI 53701-2037

STEPHEN R. MILLER  
CHIEF

LEGAL SECTION: (608) 266-3561  
LEGAL FAX: (608) 264-6948

September 11, 2000

### MEMORANDUM

To: Representative Black

From: Joseph T. Kreye, Legislative Attorney

Re: LRB-0222 Personal property tax exemption for computers

The attached draft was prepared at your request. Please review it carefully to ensure that it is accurate and satisfies your intent. If it does and you would like it jacketed for introduction, please indicate below for which house you would like the draft jacketed and return this memorandum to our office. If you have any questions about jacketing, please call our program assistants at 266-3561. Please allow one day for jacketing.

JACKET FOR ASSEMBLY  JACKET FOR SENATE

If you have any questions concerning the attached draft, or would like to have it redrafted, please contact me at (608) 266-2263 or at the address indicated at the top of this memorandum.

If the last paragraph of the analysis states that a fiscal estimate will be prepared, the LRB will request that it be prepared after the draft is introduced. You may obtain a fiscal estimate on the attached draft before it is introduced by calling our program assistants at 266-3561. Please note that if you have previously requested that a fiscal estimate be prepared on an earlier version of this draft, you will need to call our program assistants in order to obtain a fiscal estimate on this version before it is introduced.

Please call our program assistants at 266 3561 if you have any questions regarding this memorandum.