

2007 ASSEMBLY BILL 223

March 27, 2007 – Introduced by Representatives ZIPPERER, KRAMER, ALBERS, BALLWEG, GUNDRUM, KERKMAN, F. LASEE, LEMAHIEU, LOTHIAN, MOLEPSKE, MOULTON, NASS, NYGREN, PETROWSKI, PRIDEMORE, ROTH, STRACHOTA, SUDER, VAN ROY, VOS, VUKMIR and ZIEGELBAUER, cosponsored by Senators LEIBHAM, KANAVAS, DARLING, GROTHMAN, KEDZIE, OLSEN, PLALE and SCHULTZ. Referred to Committee on Energy and Utilities.

1 **AN ACT** *to amend* 77.51 (21m); and *to create* 77.51 (5m) and 77.51 (5n) of the
2 statutes; **relating to:** excluding Internet access services from the definition of
3 telecommunications services for sales and use tax purposes.

Analysis by the Legislative Reference Bureau

Under current law, telecommunications services that are subject to the sales and use tax does not include sending collect telecommunications that are received outside of the state. Under the bill, telecommunications services that are subject to the sales and use tax also does not include Internet access services.

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:

4 **SECTION 1.** 77.51 (5m) of the statutes is created to read:
5 77.51 **(5m)** “Internet” means, collectively, the computer and
6 telecommunications facilities, including equipment and operating software, that
7 comprise the interconnected worldwide network of networks that use the

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1 transmission control protocol or Internet protocol, or any predecessor or successor
2 protocols to that protocol, to communicate information by wire or radio.

3 **SECTION 2.** 77.51 (5n) of the statutes is created to read:

4 77.51 (5n) “Internet access service” means a service that enables the user of
5 the service to access content, information, electronic mail, or other services that are
6 offered over the Internet, including access to proprietary content, information, or
7 other services that are offered to consumers as part of a package of services.

8 **SECTION 3.** 77.51 (21m) of the statutes is amended to read:

9 77.51 (21m) “Telecommunications services” means sending messages and
10 information transmitted through the use of local, toll and wide-area telephone
11 service; channel services; telegraph services; teletypewriter; computer exchange
12 services; cellular mobile telecommunications service; specialized mobile radio;
13 stationary two-way radio; paging service; or any other form of mobile and portable
14 one-way or two-way communications; or any other transmission of messages or
15 information by electronic or similar means between or among points by wire, cable,
16 fiber optics, laser, microwave, radio, satellite or similar facilities.
17 “Telecommunications services” does not include sending collect telecommunications
18 that are received outside of the state. “Telecommunications services” does not
19 include Internet access services.

20 **SECTION 4. Effective date.**

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

23 (END)