2007 DRAFTING REQUEST

Bill

Received: 03/07/2007 Wanted: As time permits For: Joseph Leibham (608) 266-2056 This file may be shown to any legislator: NO May Contact: Subject: Tax, Other - sales					Received By: jkreye Identical to LRB: By/Representing: sean Drafter: jkreye Addl. Drafters: Extra Copies:										
								Submit	via email: YES						
								Request	ter's email:	Sen.Leibha	am@legis.v	visconsin.gov			
								Carbon	copy (CC:) to:	joseph.kre	ye@legis.w	isconsin.gov			
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Topic:															
Internet	access services														
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Vers.	<u>Drafted</u>	Reviewed	Typed	Proofed	Submitted	<u>Jacketed</u>	Required								
/?	jkreye 03/07/2007	csicilia 03/07/2007		-			S&L								
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FE Sent For: /1@intro 3-23-2007

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For: Joseph Leibham (608) 266-2056 By/Representing: sean

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May Contact: Addl. Drafters:

Subject: Tax, Other - sales Extra Copies:

Submit via email: YES

Requester's email: Sen.Leibham@legis.wisconsin.gov

Carbon copy (CC:) to: joseph.kreye@legis.wisconsin.gov

Pre Topic:

Topic:

No specific pre topic given

Internet access services

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>

/? ikreye

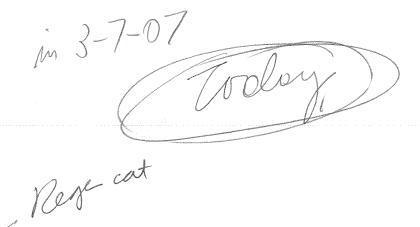
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2007 - 2008 LEGISLATURE

LRB-2108/1
JK:jld:nwn

2007 BILL



AN ACT *to amend* 77.51 (21m); and *to create* 77.51 (5m) and 77.51 (5n) of the statutes; **relating to:** excluding Internet access services from the definition of 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:

Section 1. 77.51 (5m) of the statutes is created to read:

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77.51 **(5m)** "Internet" means, collectively, the computer and telecommunications facilities, including equipment and operating software, that comprise the interconnected worldwide network of networks that use the

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

Section 2. 77.51 (5n) of the statutes is created to read:

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

Section 3. 77.51 (21m) of the statutes is amended to read:

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

SECTION 4. Effective date.

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

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