



2013 ASSEMBLY BILL 5

1 **AN ACT** *to create* 77.54 (23n) of the statutes; **relating to:** sales tax exemptions
2 for property used by commercial radio and television stations.

Analysis by the Legislative Reference Bureau

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

3 **SECTION 2.** 77.54 (23n) of the statutes is created to read:
4 77.54 (23n) The sales price from the sales of tangible personal property and
5 property under s. 77.52 (1) (c) to, and the storage, use, or other consumption of
6 tangible personal property and property under s. 77.52 (1) (c) by, a person who is
7 licensed to operate a commercial radio or television station in this state, if the
8 tangible personal property or property under s. 77.52 (1) (c) is used exclusively and
9 directly in, or is fuel or electricity consumed in, the origination or integration of
10 various sources of program material for commercial radio or television transmissions

ASSEMBLY BILL 5**SECTION 2**

1 that are generally available to the public free of charge without a subscription or
2 service agreement. This subsection applies to vehicles licensed for highway use and
3 equipment used to transmit or receive signals from a satellite.

4 **SECTION 4m. Effective date.**

5 (1) This act takes effect on the first day of the 3rd month beginning after
6 publication.

7 (END)