

State of Wisconsin



2013 Assembly Bill 5

Date of enactment: **April 23, 2014**
Date of publication*: **April 24, 2014**

2013 WISCONSIN ACT 346

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

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

SECTION 2. 77.54 (23n) of the statutes is created to read:

77.54 (23n) The sales price from the sales of tangible personal property and property under s. 77.52 (1) (c) to, and the storage, use, or other consumption of tangible personal property and property under s. 77.52 (1) (c) by, a person who is licensed to operate a commercial radio or television station in this state, if the tangible personal

property or property under s. 77.52 (1) (c) is used exclusively and directly in, or is fuel or electricity consumed in, the origination or integration of various sources of program material for commercial radio or television transmissions that are generally available to the public free of charge without a subscription or service agreement. This subsection applies to vehicles licensed for highway use and equipment used to transmit or receive signals from a satellite.

SECTION 4m. Effective date.

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

* Section 991.11, WISCONSIN STATUTES: Effective date of acts. "Every act and every portion of an act enacted by the legislature over the governor's partial veto which does not expressly prescribe the time when it takes effect shall take effect on the day after its date of publication."