

2013 Assembly Bill 5 (LRB -0146)

An Act to create 70.111 (25m) and 77.54 (23n) of the statutes; relating to: sales and property tax exemptions for property used by commercial radio and television stations. (FE)

2013

02-01.	A.	Introduced by Representatives Kleefisch, Jacque, Strachota, Tittl, Petryk, Jorgensen, Doyle, A. Ott, Nerison, Bies, Brooks, Nass, Thiesfeldt, Suder, Jagler, Weatherston, Wright, Zepnick, Murphy, Stone, LeMahieu, Mason, Hulsey, Tranel, Sinicki, Endsley, Pridemore and Kessler; cosponsored by Senators Grothman, Lasee, Hansen, Kedzie, Petrowski, T. Cullen, Schultz, Leibham, Vukmir, Gudex and Olsen.	29
02-01.	A.	Read first time and referred to Committee on State and Local Finance	29
02-11.	A.	Senator Shilling added as a cosponsor	35
02-21.	A.	Fiscal estimate received	
10-29.	A.	Assembly Amendment 1 offered by Representative Kleefisch (LRB a1087)	391

2014

01-08.	A.	Public hearing held	
02-24.	A.	Withdrawn from committee on State and Local Finance and referred to joint committee on Finance pursuant to Assembly Rule 42 (3)(c)	705
03-20.	A.	Rules suspended to withdraw from joint committee on Finance and take up	785
03-20.	A.	Read a second time	785
03-20.	A.	Assembly Amendment 1 adopted	785
03-20.	A.	Ordered to a third reading	785
03-20.	A.	Rules suspended	785
03-20.	A.	Read a third time and passed, Ayes 92, Noes 1	785
03-20.	A.	Ordered immediately messaged	785
03-21.	S.	Received from Assembly	804
03-24.	S.	Read first time and referred to committee on Senate Organization	808
03-24.	S.	Available for scheduling	
03-31.	S.	Public hearing requirement waived by committee on Senate Organization, pursuant to Senate Rule 18 (1m), Ayes 5, Noes 0	821
03-31.	S.	Placed on calendar 4-1-2014 pursuant to Senate Rule 18(1)	822
04-01.	S.	Read a second time	
04-01.	S.	Ordered to a third reading	
04-01.	S.	Rules suspended	
04-01.	S.	Read a third time and concurred in, Ayes 30, Noes 3	
04-01.	S.	Senator L. Taylor added as a cosponsor	
04-01.	S.	Ordered immediately messaged	
04-02.	A.	Received from Senate concurred in	

SB

2013

13en ENROLLED BILL

13en A B-5

ADOPTED DOCUMENTS:

Orig Engr SubAmdt

13 -0146/1

Amendments to above (if none, write "NONE"): AA1 - a 1087/1

Corrections - show date (if none, write "NONE"): None

Topic hel

4-2-14

JRMilly

Date

Enrolling Drafter



2013 ASSEMBLY BILL 5

February 1, 2013 – Introduced by Representatives KLEEFISCH, JACQUE, STRACHOTA, TITTL, PETRYK, JORGENSEN, DOYLE, A. OTT, NERISON, BIES, BROOKS, NASS, THIESFELDT, SUDER, JAGLER, WEATHERSTON, WRIGHT, ZEPNICK, MURPHY, STONE, LEMAHIEU, MASON, HULSEY, TRANEL, SINICKI, ENDSLEY, PRIDEMORE and KESSLER, cosponsored by Senators GROTHMAN, LASEE, HANSEN, KEDZIE, PETROWSKI, T. CULLEN, SCHULTZ, LEIBHAM, VUKMIR, GUDEX and OLSEN. Referred to Committee on State and Local Finance.

1 AN ACT *to create* 70.111 (25m) and 77.54 (23n) of the statutes; **relating to:** sales
2 and property tax exemptions for property used by commercial radio and
3 television stations.

Analysis by the Legislative Reference Bureau

Under current law, digital broadcasting equipment owned and used by a radio or television station is exempt from personal property taxes. In addition, the sale of radio and television programs, including related advertising, is exempt from the sales and use tax.

This bill provides a property tax exemption for the personal property of a commercial radio or television station that is used 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. The bill also creates a sales and use tax exemption for the equipment that is sold to a person who is licensed to operate a commercial radio or television station in this state, if the equipment is used 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.

Because this bill relates to an exemption from state or local taxes, it may be referred to the Joint Survey Committee on Tax Exemptions for a report to be printed as an appendix to the bill.

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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:

1 **SECTION 1.** 70.111 (25m) of the statutes is created to read:

2 70.111 (25m) COMMERCIAL RADIO AND TELEVISION STATION PROPERTY. Personal
3 property of a commercial radio or television station that is used in the origination or
4 integration of various sources of program material for commercial radio or television
5 transmissions that are generally available to the public free of charge without a
6 subscription or service agreement, including transmitters, towers, vehicles licensed
7 for highway use, and personal property used to transmit or receive signals from a
8 satellite. The exemption under this subsection applies to the property described in
9 this subsection regardless of whether the property is considered personal property
10 or is so affixed to real property as to be classified as real property.

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

12 77.54 (23n) The sales price from the sales of tangible personal property and
13 property under s. 77.52 (1) (c) to, and the storage, use, or other consumption of
14 tangible personal property and property under s. 77.52 (1) (c) by, a person who is
15 licensed to operate a commercial radio or television station in this state, if the
16 tangible personal property or property under s. 77.52 (1) (c) is used exclusively and
17 directly in, or is fuel or electricity consumed in, the origination or integration of
18 various sources of program material for commercial radio or television transmissions
19 that are generally available to the public free of charge without a subscription or
20 service agreement. This subsection applies to vehicles licensed for highway use and
21 equipment used to transmit or receive signals from a satellite.

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SECTION 3. Initial applicability.

(1) The treatment of section 70.111 (25m) of the statutes first applies to the property tax assessments as of January 1, 2013.

SECTION 4. Effective dates. This act takes effect on the day after publication,

except as follows:

(1) The treatment of section 77.54 (23n) of the statutes takes effect on the first day of the 3rd month beginning after publication.

(END)

INS. AA 1-4



State of Wisconsin
2013 - 2014 LEGISLATURE



LRBa1087/1

JK:wlj:rs

ASSEMBLY AMENDMENT 1,
TO ASSEMBLY BILL 5

October 29, 2013 – Offered by Representative KLEEFISCH.

1 At the locations indicated, amend the bill as follows:

2 1. Page 1, line 2: delete “and property”.

3 2. Page 2, line 1: delete lines 1 to 10.

4 3. Page 3, line 1: delete lines 1 to 3.

5 4. Page 3, line 4: delete lines 4 to 7 and substitute:

6 “SECTION 4m. Effective date.

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

9

(END)

AA1-4