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**WISCONSIN LEGISLATIVE COUNCIL  
ACT MEMO**

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**2013 Wisconsin Act 346**  
[2013 Assembly Bill 5]

**Sales and Use Tax Exemption for  
Commercial Radio and Television  
Station Property**

2013 Wisconsin Act 346 creates a sales and use tax exemption for 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 to originate or integrate program materials for commercial radio or television transmissions that are generally available to the public free of charge.

*Effective date:* July 1, 2014.

*Prepared by:* Brian Larson, Staff Attorney

June 24, 2014

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This memo provides a brief description of the Act. For more detailed information, consult the text of the law and related legislative documents at the Legislature's Web site at: <http://www.legis.wisconsin.gov>.