AN ACT to renumber and amend 77.54 (23n); and to create 77.54 (23n) (a) and
77.54 (23n) (b) 2. to 5. of the statutes; relating to: the sales and use tax
exemption for commercial radio and television station property.

Analysis by the Legislative Reference Bureau

This bill modifies the sales and use tax exemption for commercial radio and
television station property so that a broadcast transmitter, a satellite dish, and a
communications tower, including the material used to build the tower, are exempt
from the sales and use tax if the tower is used primarily for transmitting or receiving
commercial radio or television program material. In addition, leased space on a
communications tower is also exempt if the space is used exclusively for transmitting
or receiving commercial radio or television program material. Finally, a motor
vehicle licensed for highway use is also exempt if it is used exclusively in the
origination of commercial radio or television program material.

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.

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. 77.54 (23n) of the statutes is renumbered 77.54 (23n) (b) (intro.) and amended to read:

77.54 (23n) (b) (intro.) 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 any of the following:

1. 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 2. 77.54 (23n) (a) of the statutes is created to read:

77.54 (23n) (a) In this subsection, “program material” means material transmitted by a commercial radio or television station that is generally available to the public free of charge without a subscription or service agreement. “Program material” includes material used in origination.

SECTION 3. 77.54 (23n) (b) 2. to 5. of the statutes are created to read:

1. 77.54 (23n) (b) 2. Used primarily for transmitting or receiving commercial radio or television program material, including a broadcast transmitter, a satellite dish, and a communications tower and the material used to construct the tower.

3. Leased space on a communications tower if the space is used exclusively for transmitting or receiving commercial radio or television program material.
4. A motor vehicle licensed for highway use and used exclusively in the
origination of commercial radio or television program material.

5. A part, an accessory, or a supply, including fuel or electricity, that is used for
any of the property that is exempt under in subds. 1. to 4.

**SECTION 4. Effective date.**

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

(END)