

2017 DRAFTING REQUEST

Bill

For: **Joel Kleefisch (608) 266-8551** Drafter: **jkreye**
 By: **katie** Secondary Drafters:
 Date: **2/20/2017** May Contact:
 Same as LRB: **-2482**

Submit via email: **YES**
 Requester's email: **Rep.Kleefisch@legis.wisconsin.gov**
 Carbon copy (CC) to: **joseph.kreye@legis.wisconsin.gov**

Pre Topic:

No specific pre topic given

Topic:

Sales and use tax exemption for broadcasting equipment

Instructions:

See attached

Drafting History:

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Submitted</u>	<u>Jacketed</u> <i>per JK</i>	<u>Required</u>
/?	jkreye 2/21/2017	kfollett 2/21/2017			
/P1	jkreye 3/9/2017		lparisi 2/21/2017		State S&L Tax Exempt
/1		kfollett 3/9/2017	rmilford 3/9/2017	rmilford 3/9/2017	State S&L Tax Exempt

FE Sent For:

<END>

→ At Intro.

Kreye, Joseph

From: Scott, Katie
Sent: Monday, February 20, 2017 10:07 AM
To: Kreye, Joseph
Subject: Bill draft

Hi Joseph,

Can we get AB 716 from last session redrafted for this session? <http://docs.legis.wisconsin.gov/2015/related/proposals/ab716.pdf>

Thank you,

Katie Scott
Office of Representative Joel Kleefisch
38th Assembly District
(608) 266-8552



2187/P1
LRB-4259/1
JK:jld&wtj
EF

2015 ASSEMBLY BILL 716

Walley
2-21

January 15, 2016 - Introduced by Representatives KLEEFISCH, BALLWEG, GANNON, JORGENSEN, KILP, MASON, NOVAK, ROHRKASTE, TITTL and ZEPNICK, cosponsored by Senators MARKLEIN, HANSEN, NASS, PETROWSKI and L. TAYLOR. Referred to Committee on Ways and Means.

Reger

1 **AN ACT to renumber and amend** 77.54 (23n); and **to create** 77.54 (23n) (a) and
2 77.54 (23n) (b) 2. to 5. of the statutes; **relating to:** the sales and use tax
3 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:

ASSEMBLY BILL 716**SECTION 1**

1 **SECTION 1.** 77.54 (23n) of the statutes is renumbered 77.54 (23n) (b) (intro.) and
2 amended to read:

3 77.54 (23n) (b) (intro.) The sales price from the sales of tangible personal
4 property and property under s. 77.52 (1) (c) to, and the storage, use, or other
5 consumption of tangible personal property and property under s. 77.52 (1) (c) by, a
6 person who is licensed to operate a commercial radio or television station in this
7 state, if the tangible personal property or property under s. 77.52 (1) (c) is used any
8 of the following:

9 1. Used exclusively and directly in, ~~or is fuel or electricity consumed in,~~ the
10 origination or integration of ~~various sources of~~ program material for commercial
11 radio or television transmissions ~~that are generally available to the public free of~~
12 ~~charge without a subscription or service agreement.~~ This subsection applies to
13 ~~vehicles licensed for highway use and equipment used to transmit or receive signals~~
14 ~~from a satellite.~~

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

16 77.54 (23n) (a) In this subsection, "program material" means material
17 transmitted by a commercial radio or television station that is generally available
18 to the public free of charge without a subscription or service agreement. "Program
19 material" includes material used in origination.

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

21 77.54 (23n) (b) 2. Used primarily for transmitting or receiving commercial
22 radio or television program material, including a broadcast transmitter, a satellite
23 dish, and a communications tower and the material used to construct the tower.

24 3. Leased space on a communications tower if the space is used exclusively for
25 transmitting or receiving commercial radio or television program material.

ASSEMBLY BILL 716

1 4. A motor vehicle licensed for highway use and used exclusively in the
2 origination of commercial radio or television program material.

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

5 **SECTION 4. Effective date.**

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

8

(END)

Kreye, Joseph

From: Scott, Katie
Sent: Thursday, March 09, 2017 1:27 PM
To: Kreye, Joseph
Subject: RE: LRB 2187/1

Hey Joe,

We would love to have the Assembly version jacketed as well.

Thank you,

Katie Scott
Office of Representative Joel Kleefisch
38th Assembly District
(608) 266-8552

From: Kreye, Joseph
Sent: Thursday, March 09, 2017 1:26 PM
To: Coenen, Scott <Scott.Coenen@legis.wisconsin.gov>
Cc: Scott, Katie <Katie.Scott@legis.wisconsin.gov>
Subject: RE: LRB 2187/1

Will do.

Joseph T. Kreye
Legal Services Manager
Legislative Reference Bureau
608 266-2263

From: Coenen, Scott
Sent: Thursday, March 09, 2017 1:20 PM
To: Kreye, Joseph <Joseph.Kreye@legis.wisconsin.gov>
Cc: Scott, Katie <Katie.Scott@legis.wisconsin.gov>
Subject: LRB 2187/1

Hey Joe,

I was hoping we could get a jacketed bill for introduction on the Senate side of LRB 2187/1 relating to the sales and use tax exemption for commercial radio and television station property.

I have copied Katie Scott from Rep. Kleefisch's office on this email as they have been leading the effort on the Assembly side.

Thanks as always for your help sir.

~Scott

Scott Coenen

Policy Director

Office of State Senator Howard Marklein

608.266.0703 | Scott.Coenen@legis.wi.gov





PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION

no changes
Tracy 3-9

1 **AN ACT** *to renumber and amend* 77.54 (23n); and *to create* 77.54 (23n) (a) and
2 77.54 (23n) (b) 2. to 5. of the statutes; **relating to:** the sales and use tax
3 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:

1 **SECTION 1.** 77.54 (23n) of the statutes is renumbered 77.54 (23n) (b) (intro.) and
2 amended to read:

3 77.54 **(23n)** (b) (intro.) The sales price from the sales of tangible personal
4 property and property under s. 77.52 (1) (c) to, and the storage, use, or other
5 consumption of tangible personal property and property under s. 77.52 (1) (c) by, a
6 person who is licensed to operate a commercial radio or television station in this
7 state, if the tangible personal property or property under s. 77.52 (1) (c) is used any
8 of the following:

9 1. Used exclusively and directly in, ~~or is fuel or electricity consumed in,~~ the
10 origination or integration of ~~various sources of~~ program material for commercial
11 radio or television transmissions ~~that are generally available to the public free of~~
12 ~~charge without a subscription or service agreement.~~ This subsection applies to
13 ~~vehicles licensed for highway use and equipment used to transmit or receive signals~~
14 ~~from a satellite.~~

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

16 77.54 **(23n)** (a) In this subsection, “program material” means material
17 transmitted by a commercial radio or television station that is generally available
18 to the public free of charge without a subscription or service agreement. “Program
19 material” includes material used in origination.

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

21 77.54 **(23n)** (b) 2. Used primarily for transmitting or receiving commercial
22 radio or television program material, including a broadcast transmitter, a satellite
23 dish, and a communications tower and the material used to construct the tower.

24 3. Leased space on a communications tower if the space is used exclusively for
25 transmitting or receiving commercial radio or television program material.

1 4. A motor vehicle licensed for highway use and used exclusively in the
2 origination of commercial radio or television program material.

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

5 **SECTION 4. Effective date.**

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

8 **(END)**