



## WISCONSIN LEGISLATIVE COUNCIL ACT MEMO

**2017 Wisconsin Act 290**  
[2017 Assembly Bill 583]

**Sales and Use Tax Exemption for  
Services Performed During a  
Disaster Period by Electric  
Cooperatives or  
Telecommunications Utilities**

2017 Wisconsin Act 290 exempts from the sales and use tax certain services provided by an electric cooperative to another electric cooperative or by a telecommunications utility to another telecommunications utility, in connection with a “state of emergency.” The Act defines a “state of emergency” as the time when an electric cooperative wishing to receive services from another electric cooperative or a telecommunications utility wishing to receive services from another telecommunications utility invokes a mutual aid agreement and at least 20 percent of the electrical or telecommunications system is nonoperational.

To qualify for the exemption, services must: (1) be performed during a period that begins 10 days before and ends 60 days after a “state of emergency”; and (2) be for “disaster relief work” which includes repairing, renovating, installing, building, or performing other services or activities relating to infrastructure that has been damaged, impaired, or destroyed in connection with a “state of emergency.”

*Effective date:* January 1, 2017.

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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>.